

City of Detroit

OFFICE OF THE AUDITOR GENERAL



Audit of Accounts Payable Checks

August 2005



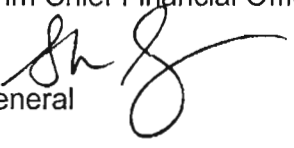
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MEMORANDUM

DATE: February 3, 2006

TO: Roger Short, Interim Chief Financial Officer

FROM: Sharon L. Gipson 
Interim Auditor General

RE: Audit of Accounts Payable Checks

C: Honorable City Council
Mayor Kwame M. Kilpatrick

Attached for your review is our report on the audit of Accounts Payable Checks. This report contains our audit purpose, scope and background, objectives, and methodology; our findings and recommendations; and the agency's response.

We would like to thank the Finance Department and Information Technology Services staff for the cooperation and assistance extended to us during this audit.

Copies of all the Office of the Auditor General reports can be found on our website at www.ci.detroit.mi.us/legislature/CharterAppointments/AuditorGeneral.

Audit of Accounts Payable Checks

August 2005

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AUDIT PURPOSE, SCOPE, OBJECTIVES, AND METHODOLOGY

Audit Purpose

The audit of accounts payable checks was performed under the Office of the Auditor General's (OAG) Charter mandate to audit financial transactions of all City agencies. The OAG initiated this audit to determine whether an excessive number of checks was being generated to pay City invoices.

Audit Scope

The scope of this audit was limited to a computer-assisted review of an electronic data file containing the City of Detroit's accounts payable checks issued in the 12-month period between April 1, 2004 and March 31, 2005. The computer-processed data file was sufficiently reliable to meet our audit objectives.

During the 12-month audit period, the Finance Department Accounts Payable Division issued 109,206 checks totaling nearly \$1.7 billion to 17,169 vendors. Two vendors, Annuity Interface and Jury Interface, record the details of checks issued to individuals for pension annuities and jury duty. These vendors were issued 2,358 and 6,520 checks respectively, and were excluded from our analysis.

<u>Checks made Payable to:</u>	<u># of Checks</u>	<u>Amount (in millions)</u>
Annuity Interface	2,358	\$ 131.1
Jury Interface	6,520	0.2
Other vendors	<u>100,328</u>	<u>1,568.1</u>
Total	109,206	\$ 1,699.4

Our audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States, except for the completion of an external peer review of the Office of the Auditor General within the last three years.

Audit Objectives

The overall audit objectives were:

- 1) To identify vendors that received more than 12 checks in the 12-month period.
- 2) To identify vendors with more than one vendor master record.

Audit Methodology

To accomplish our audit objectives, we performed the following:

- Downloaded accounts payable check data for the 12-month period from April 1, 2004 to March 31, 2005 from the Detroit Resource Management System (DRMS), the City's financial system.
- Assessed the reliability of the data by performing a comparison of the downloaded file to a Supplier Payment History report for the same period.
- Utilized computer-assisted audit technique software to extract and analyze the data.
- Interviewed staff from the Finance Department Treasury and Accounts Payable Divisions.
- Reviewed selected vendor records for those vendors receiving checks within the audit period.

FINDINGS AND RECOMMENDATIONS

1. Decrease the Number of Checks Issued to Vendors

We stratified the 100,328 checks issued during the period April 1, 2004 to March 31, 2005 by the number of checks issued to each vendor and determined that 8.5% of the vendors received 55% of the checks written during the period.

- 735 vendors received between 13 and 24 checks during the 12-month audit period, averaging between 1 and 2 checks per month. The 12,114 checks these vendors received were 12% of the total number of checks issued.
- The remaining 716 vendors received between 25 and 902 checks during the 12-month audit period, averaging over 5 checks per month. The 43,034 checks these vendors received were 43% of the total number of checks issued. These vendors averaged more than 2 and as many as 75 checks per month.

The distribution of vendors by the number of checks received is shown below.

Number of Checks Issued April 1, 2004 Through March 31, 2005	Average Number of Checks Issued Per Month	Number of Vendors	Total Number of Checks Issued	Total Checks, if a Maximum of 12 Checks Per Vendor Had Been Issued	Excess Number of Checks Issued
Less than 13	1	15,716	45,180	45,180	0
Between 13 and 24	1 - 2	735	12,114	8,820	3,294
Between 25 and 48	3 - 4	436	14,706	5,232	9,474
Between 49 and 96	5 - 8	209	13,154	2,508	10,646
Between 97 and 192	9 - 16	49	6,397	588	5,809
Between 193 and 288	17 - 24	11	2,535	132	2,403
Between 289 and 902	25 - 75	11	6,242	132	6,110
Total – Vendors Receiving More than 1 Check per Month		1,451	55,148	17,412	37,736
Total – All Vendors		17,167	100,328	62,592	37,736

All of the vendors that were issued more than 12 checks during the 12-month audit period are listed in Appendix A of this report.

The vendors that were issued an average of more than 24 checks per month are listed below:

Vendor Name	Total Number of Checks Issued	Dollar Amount
Circuit Court of Wayne County	902	\$ 177,708
Board of Water Commissioners	876	6,727,409
Xerox Corporation	863	2,134,167
Office Depot Inc.	765	913,556
Grainger	592	781,704
DTE Energy	470	7,623,553
Treasurer, City of Detroit	406	88,979
Absopure Water Co.	377	72,628
SBC Ameritech	344	9,725,268
Kirk's Automotive Inc.	335	1,356,780
Arrow Office Supply	312	229,688

As shown below, we identified 6,948 instances where individual vendors were issued multiple checks on the same day. There were 15 instances where individual vendors were issued between 30 and 100 checks on the same day; and 211 instances where individual vendors were issued between 10 and 29 checks on the same day; and 211 instances where individual vendors were issued between 10 and 29 checks on the same day.

Number of Checks Issued to an Individual Vendor on a Single Day	Number of Instances	Number of Checks Issued	Excess Checks Issued
Between 30 and 100	15	607	592
Between 10 and 29	211	3,125	2,914
Between 3 and 9	2,037	8,268	6,231
2	4,685	9,370	4,685
Total – More than 1 check issued on a single day	6,948	21,370	14,422

The vendors receiving 30 or more checks on one day are listed in the table below.

Vendor	Check Date	# of Checks Issued
Homecomings Financial Network	04/30/04	100
DTE Energy	07/29/04	56
Board of Water Commissioners	10/06/04	51
DTE Energy	07/14/04	50
Medve Group Inc & Colliers Int'l	04/15/04	36
LB Office Supplies & Furniture	04/05/04	34
Circuit Court of Wayne	05/29/04	33
Circuit Court of Wayne	08/27/04	33
Office Depot Inc	09/24/04	33
Xerox Corporation	09/17/04	31
Ameritech DN5	03/16/05	30
Canfield Equipment Service Inc	07/13/04	30
Circuit Court of Wayne	08/05/04	30
LB Office Supplies & Furniture	06/08/04	30
Xerox Corporation	07/08/04	30

The Accounts Payable Division issued 4,321 checks for amounts less than \$10.00. 3,300 of these checks were issued for employee mileage reimbursements. 27 of the checks were issued for amounts between \$0.01 and \$0.99. Appendix B lists vendors issued checks for less than \$10.00.

Good business practice limits the number of checks issued to vendors. Finance Directive #129, dated May 23, 1994, directs the Accounts Payable Division to explore the efficiencies of paying multiple invoices to a vendor with a single check, thus reducing checkwriting, processing and mailing expenses.

Departments request that a separate check be issued and held for their pickup. This results in multiple checks issued to the same vendor, often on the same day. Accounts Payable estimated that 60% to 70% of all checks are held for pick-up by the requesting department.

City policies directly impact the number of small checks that are issued.

- Mileage reimbursement requests must be submitted within 30 days of the end of the month, or they will not be honored.
- Imprest cash reimbursement requests must be submitted within 30 days of the month in which the expenditure occurred, no matter the amount of the expenditure.
- The Accounts Payable Division will issue checks for amounts owing that are greater than \$1.00.

The effect of issuing a high number of checks is increased direct and indirect costs. Internal auditors from the City of Orlando, Florida have estimated their direct and indirect costs to issue an accounts payable check to be \$18.42 per check.¹ If Detroit has a similar cost structure, reducing the number of checks issued to a maximum of 12 per year to each vendor would equate to nearly \$700,000 in annual savings.

Recommendations

We recommend that the Accounts Payable Division comply with Finance Directive #129 by establishing procedures that will decrease the number of checks issued to vendors. The Accounts Payable Division should not honor departments' requests for separate checks unless the requesting department can justify a need. Accounts Payable should also review the City's policies that require checks be issued for small amounts. If the total amount owed a vendor is less than the cost to issue a check, then the payment should be made quarterly, not on demand.

¹ The Accounts Payable Division estimates that it costs the City of Detroit between \$20 and \$40 to issue an accounts payable check.

2. Eliminate Multiple Vendor Records for the Same Vendor

Our limited review of the vendor master file identified 28 vendors that appear to have duplicate vendor master records in the Accounts Payable system and 3 vendors that appear to have 3 vendor records. Many of the vendor master records do not contain a taxpayer identification number (TIN), making positive identification of duplicate vendor master records impossible. Where TINs were missing, vendor addresses were also compared to identify suspected duplicate master records. The vendor master records identified as duplicates are listed below.

Vendor Names

A T & T	Dr L Reynolds and Associates
AT&T	Dr Reynolds & Assoc PC
AT & T Wireless	Federal Express Corp
AT&T Wireless Services	FEDEX
Advanced Physical Therapy	Hand Surgery Associates
Advanced Physical Therapy LTD	Hand Surgery Associates PC
SBC	Harper Hospital
SBC Ameritech	Harper Hutzel Hospital
Ameritech	Henry Ford Health System
Ameritech DN5	Henry Ford Hospital
Avaya Financial Services	Iron Mountain Records Management
Avaya Inc	Iron Mountain Secure Shredding
Bon Secours Cottage Health Ser	Knock Out Pest Control Service
Bon Secours Cottage Health Services	Knock-Out Pest Control Service
Texas Child Support	Michigan Chronicle
TXCSDU	Michigan Chronicle Publishing Company
Commercial Business Services	Michigan Occupational Med Serv
Commercial Business System	Michigan Occupational Medical Services
Countrywide Funding Corporation	Midwest Health Center
Countrywide Tax Department	Midwest Health Center Dearborn
Countrywide Tax Service	Physiotherapy Assoc PC
Countrywide Tax Service Corporation	Physiotherapy Associates Inc
Detroit Edison Company	Quill
DTE Energy	Quill Corporation
Detroit Marking Products Corp	St John Hospital & Medical Center
Detroit Marking Products Corp.	St John Hospital and Medical Center
Detroit Receiving Hosp and Univ Health	University Neurosurgical Assoc
Detroit Receiving Hospital	University Neurosurgical Associates PC

The vendor master records identified as triplicates are listed below.

Vendor Names

Grainger
Grainger Industrial Supply
W W Grainger Inc

L B Office Supply
LB Office Supplies & Furniture
LB Office Supply and Furniture

Medical Center Emerg Svcs PC
Medical Center Emerg Svcs PC
Medical Center Emergency Services PC

In addition, we found multiple vendor master records for the City's Water Department and Treasurer, and multiple vendor master records for individual City departments.

Accounts payable best practices recommend maintaining a vendor master file with only one vendor record assigned to each unique taxpayer identification number and incorporating a thorough process of reviewing supplier application forms for authenticity and duplicity before the supplier is set up as a new vendor in the purchasing and accounts payable systems.

A representative of the Accounts Payable Division acknowledged that the vendor master file contained many duplicate records and that it needed to be cleaned up. The representative stated that many of the duplicate records are due to electronic interface files for medical invoices that do not contain standard vendor name formats. Accounts Payable would create a new vendor record in order to pay the invoice. Furthermore, when the current accounts payable system was implemented, various Purchasing and Accounts Payable Division staff were allowed to input new vendor names. Without tight control over the master file, many duplicate vendors were entered with slight deviations between the names.

Maintaining multiple vendor master records eliminates management's ability to easily obtain purchase and payment histories for an individual vendor; negates preventive controls, such as checks for duplicate invoice numbers, that are built into electronic financial systems; increases the potential for fraud; and decreases opportunities for more efficient purchasing, processing and paying.

Recommendations

We recommend that the Finance Department implement a thorough process to verify that supplier applications are legitimate requests for new vendor accounts before the supplier is added for use by the Purchasing system. The process should require a check of the telephone number, taxpayer identification number, and the address listed on the supplier application against the vendor master file and against the employee file to identify duplicate or fraudulent vendors. No new vendor should be entered into the system without a taxpayer identification number.

We recommend that the department request and maintain signed W-9 forms for each active vendor record.

We recommend that the Finance Department implement an ongoing process for managing its vendor file. Management should incorporate the identification and consolidation of duplicate vendor records for companies and individuals with the same taxpayer identification number into its vendor file management process.

Vendors Issued More than 12 Checks
During the Period April 1, 2004 through March 31, 2005

APPENDIX A

<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>	<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>
CIRCUIT COURT OF WAYNE	902	\$ 177,707.57	FORBES MANAGEMENT INC	97	803,216.18
BOARD OF WATER COMMISSIONERS	876	6,727,409.30	LANIER	97	65,873.69
XEROX CORPORATION	863	2,134,167.28	21170 WEST EIGHT MILE LLC	96	5,844,180.14
OFFICE DEPOT INC	765	913,555.66	POSTMASTER	96	766,861.32
GRAINGER	592	781,704.45	WILLIAMS DETROIT DIESEL	95	1,768,081.37
DTE ENERGY	470	7,623,553.02	ADT SECURITY SERVICE INC	94	265,010.19
TREASURER	406	88,979.23	NOVA BUS PARTS/PREVOST CAR INC	94	523,773.45
ABSOPURE WATER CO	377	72,627.70	TRANSAMERICA REAL ESTATE TAX SERVICE	94	51,677.61
SBC AMERITECH	344	9,725,267.59	UNITED STATES POSTAL SERVICE	94	968,038.72
KIRK'S AUTOMOTIVE INC	335	1,356,779.54	IPO/HUMAN RESOURCES	93	6,652,223.00
ARROW OFFICE SUPPLY CO	312	229,687.85	OAS GROUP INC	93	2,529,306.15
FEDEX	285	33,643.85	SINAI HOSPITAL OF GREATER DETROIT	93	165,138.62
ADVANCE REPRODUCTION COMPANY	263	43,544.96	TOSHIBA BUSINESS SOLUTIONS	93	80,166.23
HAND SURGERY ASSOCIATES PC	239	318,767.90	TRADER RAY TIRE CENTER	93	1,220,620.08
VERIZON WIRELESS	236	213,392.78	WAYNE COUNTY REGISTER OF DEEDS	91	163,301.82
DETROIT LEGAL NEWS THE	232	1,101,920.37	JEFFREY G POESZAT	89	24,424.64
T & N SERVICES INC	222	4,129,322.37	AT&T WIRELESS SERVICES	88	63,705.77
HERCULES & HERCULES INC	221	4,725,339.71	DETROIT MARKING PRODUCTS CORP	88	25,850.93
FIRST AMERICAN REAL ESTATE	213	130,520.31	MICHIGAN GUARANTY AGENCY	88	15,615.05
RICOH BUSINESS SYSTEMS INC	211	179,942.14	PROGRESSIVE SECURITY CONCEPTS LLC	88	578,577.75
NEXTEL COMMUNICATIONS	209	1,054,801.54	SECURATEX	88	1,205,865.00
DETROIT WAYNE JOINT BLDG AUTHORITY	204	3,538,077.11	MEDVE GROUP INC & COLLIERIES INT'L	87	43,286.61
XPEDX	192	347,989.45	MARY J ELLIOTT	85	109,444.55
DETROIT BUILDING AUTHORITY	190	31,979,075.56	FISHER SCIENTIFIC CO INC	83	156,268.21
S & W OFFICE SUPPLY & PRINTING	190	310,114.40	MOTOR CITY PIPE & SUPPLY CO	83	262,661.13
LB OFFICE SUPPLIES & FURNITURE	186	120,397.93	OCCUPATIONAL HEALTH CENTERS OF THE S	83	210,748.30
CINTAS CORPORATION	184	59,579.09	PAUL M INGBER	82	82,907.25
JEFFERSON CHEVROLET CO	181	5,681,976.06	SCHINDLER ELEVATOR CORPORATION	82	582,746.87
SHERMETA & ADAMS P C	178	255,180.24	SHERWIN WILLIAMS COMPANY	82	47,168.07
PITNEY BOWES	177	627,528.51	US DEPARTMENT OF EDUCATION	82	22,843.68
BUSY BEE HARDWARE STORES INC	156	14,102.17	GREAT LAKES POWER INC	81	849,946.46
HOWARD KATZ	155	178,401.41	MICHIGAN OCCUPATIONAL MEDICAL SERVICE	81	222,281.04
MICHIGAN WORLD PROCESSING SUPPLIES IN	152	280,851.44	SVERDRUP/WADE TRIM JOINT VENTURE	81	138,590,509.90
HENRY FORD HEALTH SYSTEM	150	196,560.35	TEAMSTERS LOCAL 214 NON VECH	80	291,176.00
CORPORATE SECURITY SOLUTIONS	147	369,325.38	ADVANCED PHYSICAL THERAPY LTD	79	30,558.50
SKYTEL	147	74,410.00	TREASURER CITY OF DETROIT	79	7,035,600.14
JORGENSEN FORD	145	6,720,065.70	FREDS KEY SHOP	78	28,759.78
CONCENTRA MEDICAL CENTERS	136	160,447.52	MUNN TRACTOR SALES INC	78	174,237.05
THOMAS HOCKING	136	179,404.23	DETROIT ROLLING DOOR & GATE INC	77	424,951.49
COMMERCIAL BUSINESS SERVICES	134	310,790.26	ENTERPRISE UNIFORM CO	77	308,728.15
METROPOLITAN UNIFORM COMPANY	131	547,749.70	KENNETH BUTLER	77	37,414.74
WATERFRONT PETROLEUM TERMINAL	131	14,167,081.74	MOTOR CITY ELECTRIC CO	77	87,724,239.94
H & H WHEEL SERVICE	129	1,633,358.99	SMITH WELDING SUPPLY & EQUIP CO	77	39,471.10
DIVISION 26 ATU	128	647,795.45	THE BARTECH GROUP	77	2,576,424.25
GUARDIAN ALARM COMPANY	125	72,284.16	LERETA CORPORATION	76	44,757.78
KNOCK OUT PEST CONTROL SERVICE	125	136,844.50	MICHIGAN DEPARTMENT STATE HIGHWAYS T	76	6,277,330.42
INTERNAL REVENUE SERVICE	124	508,228.93	START ALL ENTERPRISES INC	75	192,189.20
LINDE GAS LLC	121	58,744.07	AT&T WIRELESS-DETROIT	74	53,887.98
IPO/PLD	120	10,384,501.27	CASS COMMUNITY SOCIAL SERVICES INC	74	1,415,026.37
REHABILITATION INSTITUTE INC	120	322,306.95	GENE'S TOWING	74	38,444.00
ATLAS PLUMBING SUPPLY CO	117	41,255.55	SUPERIOR DEMOLITION CO	74	762,151.15
DTWR LLC	116	2,497,821.63	EPITEC GROUP INC	73	2,648,796.08
AT&T	115	447,630.09	PROGRESSIVE MEDICAL INC	73	188,619.60
HOMEcomings FINANCIAL NETWORK	112	14,729.05	SERVICE AUTOMOTIVE SUPPLY CO	73	59,609.31
DETROIT ELEVATOR CO	111	116,115.75	SOUTHEASTERN MICHIGAN HEALTH ASSOC	73	20,986,095.71
IKON OFFICE SOLUTIONS	110	138,212.85	AGAR LAWN SPRINKLER SYSTEMS INC	72	483,309.53
COMMERCIAL BUSINESS SYSTEM	107	430,791.05	CONSUMER ENERGY	72	541,231.13
MIDWEST MEDICAL HEALTH CENTER PC	107	261,370.56	COUNTRYWIDE FUNDING CORP	72	50,277.58
NEW FLYER INDUSTRIES LIMITED	107	5,863,950.70	PARK RITE	72	2,026,204.31
SBC	106	327,670.08	STRATEGIC STAFFING SOLUTIONS	72	4,397,392.75
STATE OF MICHIGAN	104	19,680,095.53	WAYNE COUNTY TREASURER	72	1,643,187.50
CARPENTERS DISTRICT COUNCIL	102	59,634.78	BELL EQUIPMENT COMPANY	71	2,421,466.50
CITY OF DETROIT REVENUE COLLECTIONS	102	12,381,751.17	CLARK ASSOCIATES INC	70	22,865,738.37
HINES FINANCIAL SERVICES	101	1,573,421.15	CITY CENTRAL PARKING	69	2,001,430.50
HIRSHBERG ACCEPTANCE CORP & GLEN HIR	101	91,271.54	DATA CONSULTING GROUP INC	69	4,996,452.14
PHOENIX	101	136,414.58	IPO/DPW	69	7,128,536.93
DETROIT RECEIVING HOSPITAL	98	633,854.32	MCI SERVICE PARTS INC	69	135,202.85
MILLENNIUM BUSINESS SYSTEMS	98	94,890.06	ARCH WIRELESS	68	397,138.47
W W GRAINGER INC	98	17,453.87	CCSD TOTAL COPY CENTER	68	39,565.77

Vendors Issued More than 12 Checks
During the Period April 1, 2004 through March 31, 2005

APPENDIX A

<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>	<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>
GALLAGHER FIRE EQUIPMENT	68	54,327.20	ASSOC OF PROF & TECH EMP	52	22,191.00
CINGULAR WIRELESS	67	134,954.77	ATU NATIONAL PAC	52	14,233.00
DETROIT INDUSTRIAL SALES INC	66	161,679.71	CHARLES H WRIGHT MUSEUM OF AFRICAN A	52	32,962.10
H & P TECHNOLOGIES INC	66	308,729.77	COLEMAN A. YOUNG FOUNDATION	52	49,485.04
MIDWEST HEALTH CENTER WOODBRIDGE	66	82,823.52	COLONIAL LIFE INS CO	52	2,451,291.12
C & D AUTOMOTIVE/ROYAL COLLISION	65	132,558.28	DAVID WM RUSKIN	52	2,196,929.48
PROVIDENCE HOSPITAL AND MEDICAL CENTI	65	158,596.84	DETROIT BLACK UNITED FUND	52	74,082.11
DANKA OFFICE IMAGING	64	245,002.63	DETROIT FORESTRY LANDSCAPE	52	3,612.00
TAMARA A O CONNOR	64	115,992.30	DETROIT POLICE LTS & SGTS ASSOCIATION	52	809,694.34
ANNEX ELECTRIC SUPPLY	63	73,445.56	DETROIT UNIFORM COMPANY	52	205,954.05
FARROW GROUP INC	63	645,969.00	DOT FORMENS ASSOCIATION	52	8,890.00
IRON MOUNTAIN RECORDS MANAGEMENT	63	43,710.87	DPOA INDIVIDUAL INS	52	3,659,459.32
MACDERMOTT ROOFING & SHEET METAL	63	258,807.00	EQUITABLE LIFE ASSURANCE SCYT	52	194,490.45
MICHAEL STILLMAN	63	63,412.87	FORMS TRAC ENTERPRISES INC	52	63,629.21
WILLIAM BEAUMONT HOSPITAL	63	82,760.11	GENERAL CHEMICAL CORPORATION	52	2,020,272.35
DETROIT RECEIVING HOSP AND UNIV HEALTH	62	278,395.72	INT BRTHD OF ELEC WORKER 17	52	56,563.53
DETROIT RESCUE MISSION MINISTRIES	62	2,646,851.65	LABORERS LOCAL 334	52	4,185.00
MULLER MULLER & RICH	62	37,828.48	LAHOUSSE BARTLETT DISABILITY MNGT INC	52	428,885.02
PVS NOLWOOD CHEMICAL INC	62	1,623,994.28	MICHIGAN ATU PAC	52	14,712.25
RELIABLE OFFICE SOLUTIONS	62	19,068.83	MY LAWYER, INC.	52	73,931.00
STATE OF MICHIGAN WC CC	62	12,600.00	PARK MANAGEMENT ASSOCIATION	52	2,430.00
ALL TYPE TRUCK & TRAILER REPAIR	61	292,601.36	PAVING FOREMAN ASSOCIATION	52	1,197.00
DEPARTMENT OF JUSTICE CENTRAL INTAKE	61	36,404.53	PEOPLE	52	22,996.60
INGRAM LIBRARY SERVICES	61	614,031.82	PIPEFITTERS LOCAL	52	7,801.76
IPO/MUNICIPAL PARKING	60	436,542.31	POLICE OFFICERS LABOR COUNCIL	52	20,654.74
JACK DOHENY SUPPLIES INC	60	297,213.46	PRINCIPAL CLERKS ASSOC	52	19,278.00
OTIS ELEVATOR CO	60	162,842.70	PROFESSIONAL CONST INSP	52	18,980.00
JEFFREY WEBER	59	42,064.11	PUTNAM INVESTMENTS	52	64,176.40
MUNCIE RECLAMATION & SUPPLY COMPANY	59	260,265.90	REG NURSES ORGANIZATION	52	27,565.50
TRI COUNTY ORTHOPEDICS PC	59	17,406.62	RELIABLE IMPORTS	52	172,212.20
ALLAN SAROKI	58	22,573.46	S E I U - COPE	52	432.00
HOLZMAN RITTER & LEDUC PLLC	58	20,628.99	SR ACCTS & ANAL ASSOCIATION	52	104,841.00
MACOMB PIPE & SUPPLY	58	60,574.86	UNITED FOUNDATION	52	78,381.51
NORTH-WEST TRADING CO	58	1,397,323.51	UTILITY WORKERS OF AMERICA LOCAL 488	52	8,170.00
SHERYL ZAMPLAS	58	28,234.76	ASSOCIATION OF DETROIT ENGINEERS	51	14,745.00
UNITED PARCEL SERVICE	58	10,663.13	ASSOCIATION OF MUNICIPAL ENGINEERS	51	9,246.00
VIKING OFFICE PRODUCTS	58	17,923.33	CADILLAC ASPHALT PAVING COMPANY	51	4,132,746.64
WILLIAMS ACOSTA PLLC	58	430,185.51	D O T CLERICAL EMP AFSCME	51	65,849.81
GUARDIAN BONDED SECURITY	57	1,729,692.72	ELECTRICAL WORKERS #58	51	35,942.25
HAYES EXCAVATING CO INC	57	3,346,274.44	FIELD ENGINEERS ASSOC	51	432.00
KRASITYS MEDICAL & SURGICAL SUPPLY	57	78,752.98	FIREFIGHTERS ASSOCIATION	51	1,153,402.23
MIDWEST HEALTH CENTER	57	78,575.18	HOME DEPOT INC	51	41,223.36
PETER J ROGISSART	57	21,589.45	LOCAL 312 AFSCME	51	164,342.26
ASSET CORPORATION	56	65,339.53	MICHIGAN COUNCIL 25-AFSCME	51	1,612,825.43
BUCKLES & BUCKLES	56	30,282.17	OLIVIER LYNN & PAUL	51	87,560.31
CRAIG SCHOENHERR	56	28,666.15	PAINTERS DISTRICT COUNCIL	51	10,120.00
GREAT LAKES SERVICE CENTER	56	511,500.23	TAMMY TERRY BANKRUPTCY TRUSTEE	51	2,626,254.15
MOHAWK MFG & SUPPLY CO	56	117,643.17	U A W LOCAL 2200	51	74,713.77
UNITED IMAGING INC	56	46,521.56	BUILDING TRADES COUNCIL	50	1,920.00
COMPUWARE CORPORATION	55	4,217,743.19	CRANFORD & SONS TRUCKING INC	50	96,698.50
RONALD B RICH	55	20,675.88	DETROIT NEWSPAPER AGENCY	50	304,431.58
THIRD PARTY SOLUTIONS	55	13,242.50	EASTPOINTE RADIOLOGISTS PC	50	3,773.28
ADVANCED PHYSICAL THERAPY	54	30,445.62	INSIGHT PUBLIC SECTOR	50	401,200.31
DARRELL R BANKS	54	21,744.09	INT UNION OF OPER ENG-LOC 547	50	67,833.95
HARPER HUTZEL HOSPITAL	54	205,095.64	JOY CONSTRUCTION LEASING INC	50	633,586.70
LAKEPOINTE RADIOLOGY PC	54	3,299.59	KRISPIN CARROLL CHAPTER 13	50	2,190,944.39
MRI OF SOUTHFIELD	54	37,477.61	NITRO TELECOM COMMUNICATIONS SPECIAL	50	199,724.90
SYNC TECHNOLOGIES INC	54	2,658,440.44	ABC DEMOLITION CO INC	49	907,441.68
W F MILLER TURF INDUSTRIAL EQUIP	54	76,139.00	ADVANCE PLUMBING & HEATING CO	49	23,805.91
WRIGHT AND FILIPPIS INC	54	35,769.14	BOOK WHOLESALERS INC	49	315,893.22
A T & T	53	28,180.92	BURR, DARRYL	49	9,489.56
CITY ELEVATOR INC	53	35,628.36	DEPARTMENT OF CHILD SUPPORT SERVICES	49	2,862.00
MICHIGAN CHRONICLE PUBLISHING COMPAN	53	164,610.60	DETROIT THERMAL	49	4,833,990.73
PLUMBERS LOCAL #98	53	19,275.54	GABRIEL ROEDER SMITH & COMPANY	49	300,356.00
RALPH MAYERS	53	25,029.48	JOHN S CHECK	49	21,198.92
STATE OF MICHIGAN SAC	53	16,048.49	MARINERS INN	49	447,502.62
UNITED NEGRO COLLEGE FUND	53	136,710.77	OHIO CSPC	49	62,314.71
WELTMAN, WEINBERG, & REIS CO	53	38,141.50	STATE DISB UNIT IL	49	6,357.67
AFLAC	52	690,484.42	STATE OF FLORIDA DISBURSEMENT UNIT	49	16,510.72
ASSOC OF CITY OF DETROIT SUPV	52	34,180.97	W C DUCOMB CO	49	127,526.73

Vendors Issued More than 12 Checks
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WASHINGTON STATE SUPPORT REGISTRY	49	10,843.34	COUNTRYWIDE HOME LOANS TAX DEPT SV2	43	23,577.79
WOLVERINE OIL & SUPPLY CO INC	49	142,811.96	MARJORIE R MALARNEY & ASSOCIATES	43	659,491.91
AM DYN IC FLUID POWER INC	48	145,258.05	REHABILITATION PHYSICIANS PC	43	12,203.40
ATTORNEY GENERAL STATE OF TEXAS	48	18,331.63	REIMBURS DIV OAKLAND CNTY	43	625.00
AVAYA FINANCIAL SERVICES	48	50,087.21	SUNRISE PROFESSIONAL CAR CARE CENTEF	43	12,390.00
CAROLE LAPINTA	48	47,276.00	CALCIQUEST INC	42	596,199.52
CHILD SUPPORT ENFORCEMENT DIVISION	48	1,176.47	DANIEL C WASZAK	42	25,700.00
CONSOLIDATED INDUSTRIES INC	48	83,108.39	DHL EXPRESS	42	4,206.31
JESSE W REED JR	48	44,700.00	HERBERT BURDEN	42	385,662.51
MEDICAL CENTER EMERG SVCS PC	48	14,677.59	LAFLORA COURT REPORTING	42	23,137.50
NTH CONSULTANTS LTD	48	1,295,643.67	PHYSIOTHERAPY ASSOCIATES INC	42	16,166.89
PAUL R SALOMON CO	48	46,935.67	RECORD COPY SERVICES	42	251,606.38
PENNSYLVANIA SCDU	48	14,236.23	SPRINT PCS	42	41,439.65
SPINA ELECTRIC CO	48	110,138.63	ABM TOTAL BUILDING SERVICE	41	1,033,647.52
TEXAS CHILD SUPPORT	48	23,263.55	CHRISTY GLASS CO	41	236,118.90
WALBRIDGE-ALDINGER CO	48	33,612,280.68	COUNTRYWIDE TAX DEPARTMENT	41	30,164.75
WESCO DISTRIBUTION INC	48	70,975.52	DETROIT URBAN LEAGUE	41	925,609.79
BROWN REHAB MANAGEMENT	47	206,120.62	EZELL SUPPLY CORP	41	28,793.69
CAR DENT INC	47	29,898.85	FIDELITY NATIONAL TAX SERVICE	41	34,894.61
CDW GOVERNMENT INC	47	56,700.17	GAYLORD BROTHERS DIV OF THE CROYON C	41	27,268.36
GREAT LAKES SERVICE CENTER INC	47	3,565,142.57	HEITMAN GARAND CO	41	40,671.00
GREGORY L MOORE	47	29,550.00	HYDRAULIC ELECTRIC COMPONENT SUPPLY	41	80,703.16
IRON MOUNTAIN SECURE SHREDDING	47	44,482.93	JAMES TANELIAN	41	6,085.00
JOHN GRIER	47	13,300.03	PETER G MANSOUR PC	41	25,450.00
OKLAHOMA C.S.R.	47	6,703.50	POLAR REFRIGERATION COMPANY	41	494,534.64
PAUL M FAULKNER	47	34,600.00	SHAUN NEAL	41	22,900.00
PIONEER SALES INC	47	76,877.90	SHRADER TIRE & OIL INC	41	383,765.18
POLYDYNE INC	47	2,256,593.11	STATE OF ALABAMA CHILD SUPPORT	41	11,912.27
SPINAL ORTHOPEDIC REHAB	47	37,351.85	SUPERIOR WELDING SUPPLIES INC	41	9,276.82
SR. WATERS SYSTEMS CHEM ASSOC	47	6,710.00	AVAYA INC	40	67,664.31
ST JOHN HOSPITAL AND MEDICAL CENTER	47	518,943.92	AZTECA BUSINESS PRODUCTS INC	40	44,042.33
UNITED STATES SOCKET SCREW	47	88,642.77	BAKER & TAYLOR INC	40	67,448.66
WEST GROUP	47	48,940.67	BILL E CITRON	40	17,850.00
B & D SUPPLIES	46	49,480.26	BON SECOURS COTTAGE HEALTH SER	40	73,418.74
BON SECOURS COTTAGE HEALTH SERVICES	46	62,328.00	CAREERWORKS INC	40	5,802,545.71
GUARDIAN ARMORED SECURITY	46	43,136.27	DEMCO INC	40	15,585.58
LILLIAN DIALLO	46	36,100.00	KAHN KAHN & GIBSON	40	10,040.87
UNIVERSITY NEUROSURGICAL ASSOCIATES I	46	45,431.55	MICHIGAN CAT	40	1,342,537.14
WAYNE FROST	46	27,750.00	MICHIGAN OCCUPATIONAL MED SERV	40	130,949.21
AMERITECH DNS	45	268,340.59	MIDWEST VETERINARY SUPPLY	40	25,802.68
CADILLAC OVERALL SUPPLY	45	12,440.80	MR C'S CAR WASH INC	40	22,771.29
EVALUATION GROUP INC	45	123,699.14	NI HEALTHCARE RESOURCES	40	73,569.73
GERALD D FERRY	45	19,800.00	SEIU LOCAL 517M	40	34,662.00
GIPSON BROTHERS TRUCKING INC	45	719,657.40	UNIVERSITY ORTHOPAEDIC ASSOC OF DET F	40	30,928.19
KAROL BERNDT	45	16,669.66	VSJ INDUSTRIAL INC	40	70,120.57
MEDICOLEGAL SERVICES INC	45	123,194.05	WAYNE COUNTY COMMUNITY COLLEGE	40	259,215.46
MIDWEST HEALTH CENTER DEARBORN	45	46,573.74	AAA WRECKING & DEMOLITION	39	450,687.42
PAULINE SAROKI	45	22,250.00	BOULEVARD & TRUMBULL, INC.	39	19,301.50
PERRY SCREW & BOLT CORP	45	8,479.28	CER WEST INC	39	42,846.49
PUBLIC RUBBER & SUPPLY CO INC	45	14,479.59	LARDNER ELEVATOR COMPANY	39	80,474.54
ROBERT BIRKS	45	34,912.62	MATTHEW BENDER & COMPANY INC	39	13,291.61
SAN DIEGO COUNTY	45	1,719.09	MEDICAL CENTER EMERG SRVCS PC	39	26,519.60
SONITROL TRI COUNTY	45	50,356.40	MEDICAL CENTER EMERGENCY SERVICES PC	39	73,101.87
US MED GROUP OF MICHIGAN	45	25,563.89	MOTOR CITY PROPANE LLC	39	10,045.03
ALMA Y HENLEY	44	19,850.00	PROFESSIONAL CASE MANAGERS	39	90,155.26
BLUE CARE NETWORK	44	16,661,647.66	QUALITY TRUCK BODY & EQUIPMENT CO.	39	530,521.27
CANFIELD EQUIPMENT SERVICE INC	44	21,660.06	VAN DYNE CROTTY INC	39	263,018.14
CONNECTIONS FOR DEAF CITIZENS INC	44	91,675.00	BERLINDA M GOOD	38	14,200.00
HAND SURGERY ASSOCIATES	44	34,522.11	FELIX J LIDDELL MD	38	48,503.54
HD EDWARDS & CO	44	110,958.33	GEORGE LEIKEN	38	14,152.81
IPO/LAW	44	2,223,432.81	LEWIS & MUNDAY PC	38	291,662.55
KELLY SERVICES INC	44	84,466.42	MICHIGAN CHRONICLE	38	40,547.20
MICHAEL COURTNEY	44	21,700.00	MICHIGAN EVALUATION GROUP INC	38	53,463.05
MICHIGAN HAND REHAB CENTER	44	58,752.85	MILWAUKEE CO CLERK OF COURT	38	12,393.07
MIDWEST BUS CORP	44	135,033.91	SALLE A ERWIN	38	19,200.00
VAULT GMAC	44	1,770.00	SAMERAH RAHAL	38	9,825.00
AT & T WIRELESS	43	39,584.75	TAYLOR, KEVIN M	38	8,742.64
BRENDA K SANDERS	43	22,750.00	CLOVER CONSTRUCTION	37	210,291.10
BROOKS LUMBER CO	43	6,355.98	DETROIT EDISON COMPANY	37	11,313,616.22
CO OP SERVICES CREDIT UNION	43	8,122.22	EMPIRE EQUIPMENT & SUPPLY	37	66,862.41

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IMAGISTICS INTERNATIONAL LLC	37	34,654.70	TRI COUNTY DOOR CONTRACTING	33	16,718.00
J J ASSOCIATES	37	746,403.25	CASEY FENCE CO INC	32	34,903.50
JORGENSEN FORD SALES INC	37	763,864.45	CINTAS FIRST AID & SAFETY	32	3,109.51
LARRY R POLK	37	15,900.00	DBT AWARDS & GRAPHICS	32	70,304.45
MIKEYS LOCK & KEY SERVICE INC	37	7,042.76	DELORES D HALL	32	10,550.00
OPERATION GET DOWN	37	472,262.57	DETROIT MACOMB HOSPITAL CORPORATION	32	76,930.66
PORRETTA CENTER FOR ORTHO SURGERY F	37	13,277.64	DWIGHT ORTHOPEDIC REHABILITATION CO	32	17,401.29
WEISSMAN GITLIN HERKOWITZ MD PC	37	27,969.24	JAMES MARTIN CHEVROLET-BUICK INC	32	77,056.13
WILLIE MCCORMICK ASSOCIATES INC	37	3,638,012.77	JEWISH VOCATIONAL SERVICE	32	2,826,372.35
WIN WIN GROUP	37	52,658.48	L REYNOLDS AND ASSOCIATES PC	32	6,990.56
ABBOTT LABORATORIES INC	36	121,094.42	MICHAEL BROOKS	32	13,999.96
AMERICAN MAILERS	36	438,064.81	NEUROLOGICAL SURGERY PC	32	12,684.23
ARTINA BECKER	36	3,258.99	ON TIME TRANSPORTATION	32	28,724.50
CHILD SUPPORT ENF AUSTIN TEXAS	36	4,261.50	PLUNKETT & COONEY PC	32	197,550.54
CHRISTY CONSTRUCTION INC	36	112,082.00	SANDRA BLEVINS	32	10,950.00
FEDERAL EXPRESS CORP	36	2,508.45	SERCH SERVICES INC	32	225,385.01
MICHIGAN BASIC PROPERTY	36	3,883.00	SET IT RIGHT CONSTRUCTION LLC	32	18,145.00
OFFICE PROFESSIONALS	36	55,641.26	SHOREPOINTE EMERGENCY CARE PHYSICIAN	32	9,299.18
OLD NEWSBOYS' GOODFELLOW FUND	36	55,262.36	STAR AUTO WASH INC	32	59,935.00
PAPERWORKS INC	36	63,386.78	THYSSENKRUPP ELEVATOR CO	32	20,939.87
PHYSICAL MEDICINE CONSULTANTS PC	36	42,825.17	TIMOTHY RUNYAN	32	8,977.22
THOMAS SCIENTIFIC	36	32,983.07	UNIVERSITY EYE ASSOCIATES PC	32	6,574.54
BOTSFORD GENERAL HOSPITAL	35	52,319.14	WEISS CONSTRUCTION CO	32	3,578,890.51
CHILD CARE COORDINATING COUNCIL OF DE	35	1,455,243.78	ACCUFORM BUSINESS SYSTEMS INC	31	132,200.50
DARNICIA SIMLEY	35	2,309.54	ACE HARDWARE PIONEER SALES INC	31	33,246.12
GRIER & COPELAND PC	35	134,216.40	ALTERNATIVE FOR GIRLS	31	399,700.75
LILE, SARAH	35	4,317.60	AMERISOURCE INDUSTRIAL SUPPLY CO	31	19,754.90
MARK NORTLEY	35	14,450.00	APOLLO FIRE EQUIPMENT CO	31	660,444.76
PHYSIOTHERAPY ASSOC PC	35	17,473.81	AUTOMATIC DATA PROCESSING	31	47,793.60
RECYCLING FLUID TECHNOLOGIES INC	35	68,606.55	BANKSTON CONSTRUCTION INC	31	2,796,733.47
TIMOTHY BAXTER	35	15,381.38	BUILDINGS & SAFETY ENGINEERING DEPART	31	23,958.49
VOCATIONAL REHABILITATION SPECIALISTS	35	100,771.37	CLOVERDALE EQUIPMENT CO	31	17,653.71
WEINGARTZ SUPPLY CO INC	35	18,936.70	CONSULTING PHYSICIANS PC	31	33,972.21
WORLDWIDE INTERPRETERS	35	10,007.25	DERWOOD HAINES	31	11,350.00
ACE-TEX ENTERPRISES	34	23,671.00	DETROIT DIAMOND DRILLING INC	31	45,800.19
AMERITECH	34	229,497.12	DR L REYNOLDS AND ASSOCIATES P	31	6,106.11
ARGUS SUPPLY COMPANY	34	217,218.20	GENERAL LINEN AND UNIFORM SERVICE	31	5,145.69
BLACK & VEATCH	34	1,435,225.21	HARPER HOSPITAL	31	152,905.10
COURT TRUSTEE LOS ANGELES CHILD SUPP	34	7,408.08	IPO/FINANCE	31	2,977,231.66
HEALTH ALLIANCE PLAN	34	5,223,578.05	JOHN W HEAD JR DR	31	45,929.73
HILLS PET NUTRITION INC	34	8,802.91	LUCILE KIRK-MALCOLM	31	24,150.00
INTEGRATED SUPPLY MANAGEMENT INC	34	123,901.74	MARK R JAMES	31	5,223.03
IPO/CCSD	34	83,622.83	RL WININGER AND CO	31	28,252.90
JAMES HANEY MD	34	35,759.40	THE HARVARD DRUG GROUP LLC	31	1,033,680.70
KONE INC	34	42,281.66	ZENA ISSHAK	31	12,750.00
OCSE ARKANSAS CHILD SUPPORT	34	12,390.23	AIMCO COURT REPORTING SERVICE	30	11,174.00
ST JOHN HOSPITAL & MEDICAL CENTER	34	44,336.03	AIRTEC CORP	30	18,085.85
TIMMIS & INMAN LLP	34	169,728.70	AMPRO CONSTRUCTION	30	780,290.35
VWR INTERNATIONAL	34	27,553.80	ANITA SMITH	30	13,192.27
WASTE MANAGEMENT OF MICHIGAN INC	34	273,331.68	BLUE CROSS BLUE SHIELD OF MICHIGAN	30	2,210,473.65
ALLISON FOLMAR	33	13,050.00	COMPLETE ENGINE SUPPLY INC	30	41,135.39
ANGEL MASON	33	56,774.76	GEORGE GUSSES	30	9,123.29
ARAB AMERICAN CHALDEAN COUNCIL	33	2,098,212.54	GRATIOT OFFICE SUPPLY INC	30	13,375.89
BIG APPLE TIRE INC	33	523,405.16	HACH COMPANY	30	79,302.41
BRIAN H MCCLAIN	33	12,950.00	INFRASTRUCTURE MANAGEMENT GROUP INC	30	4,229,059.25
C E R INC	33	43,672.71	LB OFFICE SUPPLY AND FURNITURE	30	15,881.35
CINCINNATI TIME SYSTEMS	33	16,896.31	MICHAEL K JANADIA	30	12,650.00
CMP DISTRIBUTORS INC	33	371,279.93	PMA CONSULTANTS LLC	30	5,829,108.98
DANIEL ARM	33	11,750.00	ROBINSON, RAPHAEL	30	4,423.89
FEDERAL PIPE & SUPPLY	33	37,233.60	STEPHEN A RAIMI	30	10,250.00
FERGUSON ENTERPRISES INC	33	3,728,109.43	TERI M SLOMINIS	30	11,350.00
INTERGRAPH CORPORATION	33	119,972.00	THALNER ELECTRONICS LABS INC	30	153,818.39
JEFFREY I FRIED	33	5,284.92	UNIVERSITY SURGEONS PC	30	5,242.12
L B OFFICE SUPPLY	33	43,530.79	UPS STORE	30	2,413.69
MAJOR CEMENT CO	33	6,491,129.53	US BANK TRUST NATIONAL ASSN	30	130,019.07
MR B'S JANITORIAL SERVICES INC	33	48,350.00	ADVANCE GLOVE & SAFETY INC	29	41,361.99
NORTH AMERICAN BUS INDUSTRIES	33	74,961.26	AMERICAN INTERNATIONAL INC	29	481,058.00
OAKWOOD HEALTHCARE INC	33	32,691.47	CRDU	29	2,072.78
SANDRA NEGRON	33	15,300.00	DELICIA COLEMAN	29	9,000.00
SHEILA ROSS	33	8,150.00	DETROIT BOARD OF WATER COMM	29	168,774.50

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DETROIT PHYSICAL THERAPY AND REHAB CT	29	24,519.25	C E POLLARD COMPANY	26	20,696.33
DETROIT PUMP & MANUFACTURING	29	136,617.45	CEMENT MASONS	26	1,020.50
DOWNRIVER MENTAL HEALTH CLINIC PC	29	3,577.50	CHILD SUPPORT ENFORCEMENT	26	4,215.12
EMPOWERMENT ZONE DEVELOPMENT CORP	29	6,289,385.89	CLERK WARRICK CIRCUIT COURT	26	4,160.00
ESQUIRE DEPOSITION SERVICES	29	17,140.74	DANNY ASPHALT	26	51,168.00
J O A INCORPORATED	29	81,002.25	DETROIT LICENSE INVESTMENT ASSOCIATION	26	156.00
LAB SAFETY SUPPLY	29	11,035.24	DFFA PAC	26	7,995.50
NEIGHBORHOOD SERVICE ORGANIZATION	29	563,483.22	DIV 26 INSURANCE	26	518.16
SAVIN CORPORATION	29	38,758.79	DPOA GROUP INS	26	660,156.19
SOUTHWEST NON PROFIT HOUSING	29	345,700.39	DPOA POLITICAL CONT DEDUCTION	26	42,921.00
T & T BUILDERS	29	766,513.23	E & D BREWER INC	26	99,772.50
THERAPEUTIC ENCOUNTERS	29	7,259.02	EDNA ZAID REGENCY CT RPTG	26	52,901.75
TOM MACERI SONS INC	29	83,016.37	ELEVATOR CONTRACTORS	26	1,071.63
TRACE ANALYTICAL LABORATORIES INC	29	37,140.00	ENGRAM WHITERS	26	1,437.83
ACOME TECHNOLOGIES INC	28	4,286.38	ERIE COUNTY SCU	26	6,800.00
CHIRI HOLT	28	9,550.00	FEDERATION OF YOUTH SERVICES	26	108,545.52
COMCAST OF DETROIT	28	57,415.50	FILMORE CONSTRUCTION COMPANY	26	1,066,362.26
GRAINGER INDUSTRIAL SUPPLY	28	21,005.51	FIRE MUTUAL BENEFIT PLAN	26	130,278.00
MILLER CANFIELD PADDOCK & STONE PLC	28	525,028.72	FIREMENS FUND ASSOCIATION	26	740,162.87
PHILIP X WALLING1	28	8,800.00	FLORENCE ANDERSON 1	26	25,272.05
QUILL	28	11,587.03	FRONTIER DISTRIBUTING INC	26	62,184.83
QUILL CORPORATION	28	7,738.14	GERYON CONSTRUCTION	26	155,913.45
RS TECHNICAL SERVICES INC	28	44,233.34	HAMILTON COUNTY S E A	26	3,506.88
SPRINT	28	192,652.36	HARRY BOFFMAN	26	10,300.00
ST JOHN EMERGENCY PHYS PC	28	6,457.88	INCOME TAX INVESTIGATORS ASSOC	26	3,755.00
STATE OF MICHIGAN FINANCE DIVISION	28	7,156,857.24	INLAND PRESS	26	146,430.13
TETRA TECH MPS	28	1,591,163.90	INTERNATIONAL UNION OF OPER ENG EMTT	26	132,313.80
THOMAS PSYCHOLOGICAL SERVICES PC	28	9,350.84	JEFFREY S KLEMCZAK ATTORNEY	26	9,500.00
VIP TRUCK CENTER LLC	28	12,894.30	KING DEPT OF CHILD SUPPORT	26	3,972.03
VISION INFORMATION TECHNOLOGIES	28	444,412.87	KOMLINE-SANDERSON ENGINEERING23422	26	226,167.18
WOLVERINE FREIGHTLINER-EASTSIDE	28	18,392.22	LEXIS-NEXIS	26	293,452.76
ALBIN BUSINESS CENTERS	27	6,579.57	LIGON TRUCKING INC	26	50,880.00
AMERICAN ARBITRATION ASSOCIATION	27	74,556.05	LSA COMM ON POLITICAL PROG	26	5,950.00
BEARING SERVICE INC	27	22,340.89	MARVIN SMITH	26	14,650.00
BROXTON, JUANA	27	1,020.58	MIDWEST AIR FILTER INC	26	21,030.44
CAMERA MART INC	27	83,052.46	NEW JERSEY FAMILY SUPPORT PAYMENT CE	26	6,572.00
CELES A ECHERE	27	8,850.00	NORTH CAROLINA CHILD SUPPORT CC	26	7,225.92
CENTRAL POLY CORP	27	62,604.00	PATERNITY & CHILD SUPPORT ST THOMAS V.	26	7,740.24
DETROIT MARKING PRODUCTS CORP	27	3,960.90	PERKIN-ELMER LAS INC	26	89,450.98
DETROIT POLICE OFFICERS ASSOCIATION	27	2,158,397.13	RADIATOR WORKS INC	26	162,445.56
DR REYNOLDS & ASSOC PC	27	11,372.23	ROBERT WARNER	26	4,878.62
EBSCO SUBSCRIPTION SRVS	27	349,775.66	SAMUELS TRUCKING	26	49,555.00
ELEVATOR TECHNOLOGY INC	27	8,457.50	SPARTAN OIL CORP	26	109,338.31
ELISA WYATT	27	1,867.40	TAMIKA BURNETTE	26	18,000.00
ESTHER O IGWE	27	9,800.00	THESIA L SMITH-GREEN	26	4,212.00
GOODWILL INDUSTRIES OF GREATER DETRC	27	865,415.47	TREASURER OF VIRGINIA	26	3,191.50
IPO/BUILDINGS & SAFETY	27	438,997.33	TREASURY, STATE OF MAINE	26	520.00
JULIUS AUSTIN JR	27	51,847.25	TRUCK TRAILER TRANSIT INC	26	193,414.75
KIMYA JACOBS	27	2,121.33	U A W LOCAL 2211	26	75,045.63
LANZO CONSTRUCTION CO	27	4,118,938.89	UNUM	26	134.08
MARC FISHMAN	27	3,883.19	UTILITY WORKERS OF AMERICA LOCAL 504	26	3,050.00
MICHIGAN BUSINESS SYSTEMS	27	8,678.76	UZNIS PT AND REHAB CENTER	26	9,689.70
MORE COMPUTER SUPPLIES	27	73,225.80	VALLEY TRUCK PARTS INC	26	33,330.06
NATIONS RENT	27	33,696.33	WILSON FOR HIRE	26	51,064.00
OPAL M SHAVERS	27	49,184.00	WOLVERINE TRUCK SALES	26	18,091.73
PAPOOSE ELECTRIC INC	27	1,207,141.32	ANDREWS, BRENDA GOSS CUSTODIAN	25	1,371,732.40
POLICE BEN & PROT ASSOC	27	648,146.08	B S & A SOFTWARE	25	302,958.23
RASHEED-MILLER, LISA	27	64,011.29	BARTHEL CONTRACTING CO	25	3,271,038.00
ROBINSON & ASSOCIATES	27	129,304.00	BINKELMAN CORP	25	22,690.83
SANITARY CHEMISTS TECHNICAL ASSOCIATION	27	40,191.17	BIRKS WORKS ENVIRONMENTAL LLC	25	967,671.77
SAVIN CREDIT CORPORATION	27	39,833.16	CORVEL CORPORATION	25	17,369.68
SHEET METAL WORKERS LOCAL 80	27	70,500.43	COVENANT HOUSE OF MICHIGAN	25	577,466.46
STEVEN KUSHNER	27	20,061.76	DET POL COMMAND OFF ASSOC	25	72,015.80
THOMAS, SANDRA	27	609.00	DONA J ASHE	25	9,900.00
WAYNE STATE UNIVERSITY	27	1,428,533.61	EMMANUEL MUBIRU	25	5,964.40
WYANDOTTE ELECTRIC SUPPLY CO	27	35,435.21	HENRY FORD HOSPITAL	25	362,166.47
ANGELA DIGGS JACKSON	26	8,100.00	JOHNSONS PROFESSIONAL INVESTIGATIONS	25	41,287.83
BENJAMIN S WERBLING	26	8,500.00	KAREN GIVENS	25	980.70
BERNARD CRANFORD & SON	26	48,972.00	KNOCK-OUT PEST CONTROL SERVICE	25	51,558.50
BRICKLAYERS #1	26	6,885.00	LAKESHORE ENGINEERING SERVICE	25	1,624,205.03

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LYNDA MAYS	25	9,000.00	NEOPART DIV/NEOPLAN USA CORP	23	49,521.43
MADDEN TRUCKING INC	25	49,820.00	OMNICARE HEALTH PLAN	23	7,812,974.55
METRO SERVICES ORGANIZATION	25	2,973,916.62	PARSONS BRINCKEROFF MICHIGAN INC	23	3,587,105.63
MICHIGAN MUNICIPAL LEAGUE	25	330,106.60	R L DEPPMANN CO	23	6,138.35
MIDWEST WASTE SERVICES LLC	25	5,604.00	ROBINSON & ASSOCIATES PC AND JERALD W	23	1,795,000.00
PIERCE MONROE & ASSOCIATES INC	25	894,840.70	RODRICK GREEN	23	7,200.00
PURCHASE POWER	25	79,191.58	WALBRIDGE ALDINGER & JENKINS	23	11,816,093.20
ROOFERS	25	169.25	AJAX PAVING INDUSTRIES INC	22	244,681.59
SELENA WILSON	25	17,925.00	ASSOCIATION OF MUNICIPAL INSPECTORS	22	30,132.92
SOUTHWEST DETROIT BUSINESS ASS	25	714,233.56	BEI ASSOCIATES INC	22	187,964.24
STATE BAR OF MICHIGAN	25	46,529.75	BLEC MANUFACTURING & SERVICE CO	22	82,949.27
SUPV CHAPTER-DOT FORMANS ASSOC	25	3,450.00	CANNON ENGINEERING AND EQUIPMENT CO	22	52,134.32
U A W LOCAL 2342	25	22,787.80	CHARLES G. KISSEL OP M PC	22	5,326.01
UNIVERSITY NEUROSURGICAL ASSOC	25	15,964.14	DEAN F ELDON	22	4,337.21
UTILITY WORKERS OF AMERICA	25	382.50	DETROIT-MACOMB HOSPITAL CORPORATION	22	25,071.30
VIA K WEARY	25	1,121.39	ELDEN CYLINDER TESTING INC	22	9,766.50
VIRGIL SMITH	25	47,382.00	GREATER MICHIGAN ORTHOPEDICS	22	13,086.47
WELTON BROMFIELD	25	47,940.00	LAKESHORE ENERGY SERVICES LLC	22	23,180,730.59
151 W FORT ST ASSOCIATES LLC	24	629,011.23	LARRY SIMMONS	22	42,447.03
A 1 BUSINESS PRODUCTS	24	24,179.42	MATRIX HUMAN SERVICES	22	6,651,993.68
ACTRON SECURITY SYSTEMS INC	24	3,903.32	METRO AIRPORT TRUCK	22	183,877.06
ADVANCED FUEL SYSTEMS INC	24	79,761.49	MODERN MEDICAL DISTRIBUTORS INC	22	228,009.28
ANES SERV ASSOC PC	24	8,606.40	MOSTEK PAINT GLASS	22	15,648.73
ATWOOD TRUCKING CO	24	222,015.30	MSC INDUSTRIAL SUPPLY	22	18,318.19
B & D NOVELTY LLC	24	78,571.84	NEWARK ELECTRONICS	22	19,974.27
BEST ACCESS SYSTEMS	24	38,630.79	RHODES & ASSOCIATES INC	22	1,270,786.84
COMCAST CABLEVISION	24	4,183.45	SAFETY SERVICES INC	22	34,306.58
CREATIVE WASTE DISPOSAL INC	24	166,375.00	SARAH ROBINSON	22	6,850.00
DETROIT PUBLIC SCHOOLS	24	8,723,885.60	SHEILA D FISHER	22	10,815.75
DETROIT TRANSPORTATION CORP	24	17,160.72	SIEMENS INFORMATION AND COMMUNICAT	22	27,430.84
FIRST AMERICAN REALESTATE TX SERVICE C	24	13,658.43	SIMON HOUSE	22	203,468.78
GERALD A SHIENER MD PC	24	83,550.00	ST CLAIR ORTHOPAEDICS AND SPORTS MED	22	5,216.93
GILLIG CORPORATION	24	80,664.00	TRANE COMPANY	22	14,063.16
GLO WRECKING	24	374,238.60	UNISYS CORP	22	549,697.97
GOLLMAN, RICHARD	24	717.74	UNITED STATES POST OFFICE	22	582,704.27
IDEXX LABORATORIES	24	225,120.09	UNIVERSITY ORTHOPAEDICS	22	16,669.61
JEFFREY WEBERMAN	24	6,950.00	VANOVERBEKE MICHAUD & TIMMONY P C	22	173,348.55
LOPEZ REPRODUCTIONS INC	24	31,626.78	WADE TRIM ASSOCIATES INC	22	2,180,670.22
MORTON INTERNATIONAL INC	24	922,480.67	ZAINAB DARAMY	22	1,403.14
OAKLAND ORTHOPAEDIC SURGEONS	24	4,839.09	AGA GAS INC	21	6,331.02
OFFICEMAX	24	8,725.13	ALPHA ELECTRIC INC	21	5,257,008.80
PAYDEN & RYSEL	24	326,790.00	AMERICAN BUILDING MAINTENANCE	21	338,827.11
REGENTS OF THE UNIVERSITY OF MICHIGAN	24	8,436.65	ARROW TRUCKS & PARTS CO	21	102,828.09
REPUBLIC SERVICES OF MICHIGAN	24	873,877.97	CLEAN AIR WORKS	21	224,901.00
SKILLPATH SEMINARS	24	7,252.00	CLIFFORD WOODARD SR	21	8,550.00
STAR AUTO WASH & DETAILING	24	7,813.75	CYCLONE CHEMICAL CO	21	683,462.19
TOWNSEND GROUP	24	270,000.00	D I P M R	21	8,582.52
TURBO AUTO WASH	24	23,769.67	DANTO FURNITURE COMPANY	21	2,884.14
ADAMS ELECTRIC SALES CO	23	15,164.67	DETROIT WATER TEAM	21	14,031,518.84
ANTHONY WAYNE KAHN	23	4,012.63	DUNCAN PARKING TECHNOLOGIES	21	47,527.68
ASHRAF AL-AWAMLEH	23	6,450.00	EASTSIDE COMMUNITY RESOURCE	21	2,183,885.50
BARTON MCFARLANE NEIGHBORHOOD	23	104,840.43	ELISE E MARSHALL	21	18,944.00
BISHOP REAL ESTATE LLC	23	477,336.56	FREEDOM HOUSE	21	142,828.52
BRANDI TAYLOR	23	7,700.00	GOLESKI DANIEL J	21	4,255.86
CARLA CARREE	23	1,979.41	GOODWILL PRINTING COMPANY	21	13,739.36
COFFEE MAN	23	1,171.15	HELENA WILLIAMS	21	1,317.82
COMPLETE THERAPY INC	23	31,978.59	JEM COMPUTER INC	21	19,122.20
COMPREHENSIVE COUNSELING CENTER	23	3,005.04	MARK F. ROTTENBERG MD PC	21	7,342.02
DETROIT HARLEY DAVIDSON INC	23	24,916.41	MICHAEL LINARDOS	21	6,400.00
DONNA GRANT	23	10,000.00	OCE PRINTING SYSTEMS USA INC	21	68,370.20
DOWNRIVER RADIATOR INC	23	27,014.06	OLYMPIA ENTERTAINMENT	21	2,330,407.77
ELIZABETH L MARTIN	23	7,438.75	ORCHARD HILLS PSYCHIATRIC CENTER	21	2,790.48
FORT STREET PRESBYTERIAN CHURCH	23	126,000.00	PEOPLES AUTO PARTS WAREHOUSE LLC	21	13,106.75
GEORGE T ROUMELL JR	23	41,276.25	PETTY, MARK	21	6,119.54
INSTITUTE OF CONTINUING LEGAL EDUCAT	23	3,452.50	RETAILER'S SECURITY GROUP	21	655,542.47
IPO/HEALTH	23	226,686.62	SBC GLOBAL NETWORK	21	1,189,524.74
IRON MOUNTAIN RECORDS MGMT INC	23	13,937.15	SOUTHERN COACH PARTS CO	21	29,580.71
LANIER WORLDWIDE	23	10,369.56	SPALDING DEDECKER ASSOCIATES INC	21	1,949,383.41
LULU HOLLOW	23	5,850.00	SPENCER OIL CO	21	640,755.56
MARLENA NEAL	23	1,289.35	SPINAL ORTHOPEDIC REHABILITATION	21	10,873.82

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STATE OF MICHIGAN 2	21	66,681.67	MILLENNIUM BUSINESS SYSTEMS	19	7,991.10
STUART A LEBENBON	21	14,098.44	MILLER, CYLENTHIA LATOYE	19	11,623.42
THESIER EQUIPMENT CO	21	57,500.09	NATIONAL ELECTRICAL BENEFIT FUND	19	24,164.81
UNITED MEDICAL EQUIPMENT CO	21	6,509.89	NATIONAL LMCC LOCAL #58	19	599.14
WAYNE COUNTY NEIGHBORHOOD LEGAL SEI	21	244,895.57	PENNY F CHARLESWORTH	19	11,475.00
WERDLOW, SEAN K	21	6,851.32	PORTA JOHN	19	8,380.71
WEST	21	25,448.50	PREMIER ELECTRONICS INC	19	37,252.85
ACS STATE & LOCAL SOLUTIONS	20	5,270,057.40	PSYCHOLOGICAL CONSULTANTS PLLC	19	25,162.92
ALKEBU LAN VILLAGE	20	25,061.68	QUEST DIAGNOSTICS INC	19	62,878.01
ANESTHESIA SERVICES PC	20	11,779.69	SECURITAS SECURITY SERVICE USA INC	19	376,743.70
CLARENCE DISHMAN	20	8,668.52	SOUTHWEST DETROIT ENVIRONMENTAL VISI	19	123,184.38
CRAIN'S DETROIT BUSINESSSS	20	1,354.00	ST JOHN HOSPITAL/MED CENTER	19	72,411.00
CSFB 1998 P1 WOODWARD OFFICE LLC	20	13,348.31	UNIVERSAL SYSTEM TECHNOLOGIES INC	19	351,787.05
DARNELL, ALAN	20	445.71	UNIVERSITY NEUROLOGIC SURGEONS	19	9,119.49
DETROIT HISPANIC DEVELOPMENT CORPOR	20	501,683.00	UNIVERSITY NEUROSURGICAL	19	33,538.47
DP BROWN OF DETROIT INC	20	31,242.67	VENTANA HEALTH ASSOCIATES	19	3,250.55
EDWARD C LEVY CO DBA PLANT MAINTENAN	20	76,446.02	WESTCOTT VETERINARY CARE CENTER	19	5,509.10
EVIDENCE EXPRESS	20	25,627.59	WEYHING BROTHERS MFG CO	19	18,217.35
FREDERICK J COLEMAN	20	6,300.00	ALPHA COPY SYSTEMS	18	11,599.81
G REYNOLDS SIMS & ASSOCIATES	20	6,433.07	B & B POOLS	18	27,566.54
GREELEY AND HANSEN OF MICH	20	7,592,935.25	BESSIE M MCCANTS CUSTODIAN	18	67,575.40
GREENFIELD LUMBER COMPANY	20	26,114.74	BOULEVARD TRUMBULL TOWING ROAD ONE	18	12,960.55
IN LAND WATERS POLLUTION	20	43,518,258.20	BROWN REHABILITATION MANAGEMENT INC	18	51,125.33
JDE EQUIPMENT COMPANY	20	39,290.92	CAPP USA	18	36,000.14
JERMAINE A WYRICK ATTY	20	5,050.00	CAR BEE INC	18	41,718.55
LIMBACH COMPANY	20	861,186.69	CHILDREN & YOUTH INITIATIVE OF DETROIT	18	153,514.89
MALIKA HEARD	20	652.57	COCHRANE SUPPLY & ENGINEERING	18	25,428.63
MATRIX HUMAN SERVICE - MT ZION CENTER	20	3,547,426.69	CONFIDENTIAL BUSINESS RESOURCES INC	18	33,827.07
MBIA MUNISERVICES COMPANY	20	4,714,082.88	D A CENTRAL INC	18	160,628.91
MCTEVIA & ASSOCIATES INC	20	144,106.87	DETROIT AREA AGENCY ON AGING	18	698,322.55
MI PAIN MGMT CONSULTANTS	20	9,876.78	DETROIT CENTRAL CITY COMMUNITY	18	238,509.21
MILDRED B ROBINSON	20	623.39	DOUGLAS D HAMPTON	18	5,800.00
MUNICIPAL PARKING DEPARTMENT	20	27,065.00	EMPI INC	18	3,890.26
OPERATION ABLE OF MICHIGAN	20	385,213.94	ENTECH PERSONNEL SRVS INC	18	36,785.30
PC MALL GOV INC	20	55,169.86	FEDERAL PIPE & SUPPLY CO INC	18	16,337.50
PVS TECHNOLOGIES INC	20	1,753,531.75	FOCUS HOPE	18	5,339,848.48
RAYMOND ROSS TRUCK SERVICE	20	40,863.75	GARY D JANADIA	18	9,550.00
ROBINSON, PATRICIA DN2	20	310.00	GREAT LAKES EVALUATION GROUP	18	41,490.00
RONALD LEDERMAN	20	9,084.02	K & K MAINTENANCE SUPPLY INC	18	19,767.75
SER METRO DET JOB FOR PROGRESS	20	9,090,670.78	LANCE INC	18	1,189.15
SOUTHEAST CHILDREN AND FAMILY DEVELO	20	7,195,430.71	MARQUETTE BLDG REDEVELOPMENT	18	154,392.93
THOMSON GALE	20	40,658.35	MATTIE SULLEN	18	6,850.58
TIBURON	20	6,320,091.03	MAXIMUS INC	18	1,536,532.47
WRIGHT & FILLIPPIS INC	20	4,157.65	MCI TELECOMMUNICATIONS	18	3,441.70
A G HOUSEY CO INC	19	98,646.50	METROL COMPANY	18	101,652.64
ARAMARK	19	101,100.10	MICHIGAN DEPARTMENT OF CAREER	18	7,772,704.59
BRODART CO	19	18,467.36	MIDWEST HEALTH CENTER WARREN W	18	5,496.78
CDL TRAINING SCHOOL LLC	19	293,297.00	MOBILE VISION INC	18	26,360.95
CITY OF DETROIT FIRE DEPT	19	8,854.00	OFFICE OF THE CHAPTER 13 TRUSTEE	18	34,480.39
CLAYTON INDUSTRIES INC	19	56,989.07	ORTHOPEDIC INSTITUTE OF MI PLLC	18	6,549.85
COMPREHENSIVE PSYCHIATRIC SERVICES P	19	4,162.64	PHILLIP G CRAMER MD	18	72,936.00
CONNECTIONS FOR DEAF CITIZENS	19	2,550.00	POSEN CONSTRUCTION CO	18	8,682,109.90
DETROIT NEIGHBORHOOD & FAMILY INITIAT	19	840,875.69	RONALD ANSTANDIG	18	3,992.27
DISPOSAL MANAGEMENT LLC	19	771,024.04	SIGMA ALDRICH INC	18	4,232.80
ECONOMIC DEVELOPMENT CORP	19	5,870,333.85	SPECIALISTS IN ORTHOPEDIC SURGERY PLLC	18	8,357.14
EDP INC SPECIALIZED HOME CARE SVCS INC	19	130,980.00	TOTAL BUSINESS SYSTEMS INC	18	226,781.95
FARBMAN DEVELOPMENT GROUP INC	19	70,341.01	TRI COUNTY INTL TRUCK INC	18	7,431.22
FINKBEINER PETTIS & STROUT INC	19	1,174,934.59	TUCKER GROUP INC	18	18,376.94
FLEET CAPITAL LEASING TECH FINANCE	19	42,549.86	UNIGLOBE CONSTRUCTION CO	18	39,563.38
FRANKLIN WRIGHT SETTLEMENTS INC	19	447,859.74	WANDA RICHARDSON	18	4,941.12
GARY D NITZKIN	19	2,903.46	WESTIN ENGINEERING INC	18	5,524,364.97
HAZEN & SAWYER	19	1,618,830.31	WESTSIDE MENTAL HEALTH SERVICES	18	1,889.27
JASPER ENGINE & TRANSMISSIONS	19	224,754.88	ASE EDUCATIONAL FOUNDATION	17	474,821.21
JEWISH VOCATIONAL	19	1,138,984.93	BOC GASES	17	213,790.20
JOHNSON CONTROLS INC	19	855,740.66	BROWN REHAB MANAGEMENT INC	17	30,412.25
KENNETH TARDIE	19	3,165.42	CAMP DRESSER & MCKEE	17	1,700,069.22
L D' AGOSTINI & SONS INC	19	8,237,974.88	CASS COMMUNITY UNITED	17	341,803.44
LORMAN EDUCATION SRVS	19	5,591.00	CORPORATE SECURITY SOLUTIONS INC	17	66,785.87
LUZOD REPORTING SERVICE INC	19	14,684.75	DAVID A CUTTNER	17	2,265.72
MIDWEST GAS INSTRUMENT SERVICE	19	26,004.00	DETROIT BOARD OF EDUCATION	17	430,248.52

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DETROIT CONTRACTING INC LLC	17	4,005,030.68	MUSLIM FAMILY SERVICES	16	48,945.70
EASTERN OIL CO	17	60,264.54	MUTEBI, JOSEPH	16	12,349.79
EXECUTIVE TOWING	17	2,526.00	NATIONWIDE FENCE & SUPPLY CO	16	46,718.58
GOVERNMENT FINANCE OFFICERS ASSOCIA	17	10,721.00	NELIS JAMES SAUNDERS	16	5,682.00
HERBERT KAY	17	2,320.15	OLD NEWSBOYS GOODFELLOWS FUND	16	23,652.74
HORIZON ENVIRONMENTAL CORP	17	92,880.65	PAINTERS SUPPLY & EQUIPMENT	16	10,511.56
JESSIE M HILL	17	8,998.00	PERSONAL HOME CARE SRCS INC	16	12,717.00
JIMMY DIESEL INC	17	1,402,355.51	PFIZER ANIMAL HEALTH	16	6,841.01
JOHN CERVANTES	17	5,423.44	PRECITA F GREGORY	16	17,634.62
JONATHAN W BRITT	17	299.76	RAMACHANDRAN, K V	16	1,651.63
KENNEDY INDUSTRIES INC	17	141,732.82	REMEL INC	16	9,473.99
LIN ZHANG	17	1,836.98	RENAISSANCE PROPERTIES INC	16	103,520.98
MARIA E GREENOUGH	17	18,137.05	SIGNATURE MEDICAL LTD	16	10,752.22
MCAAA	17	192,657.49	T W GRAPHICS	16	41,174.22
MCCALLY TOOL SUPPLY CO INC	17	18,906.36	THE HOME DEPOT	16	7,997.07
MEADE DODGE	17	3,855.83	TONYA MCCORD	16	1,308.52
MEDICAL RESOURCE GROUP	17	8,189.70	TRI STAR STEEL CORPORATION	16	10,615.00
METCO SERVICES INC	17	409,221.03	TWW & ASSOCIATES INC	16	718,948.00
METROPOLITAN DETROIT AFL-CIO	17	441,441.04	US FILTER	16	41,773.77
MICH DEP OF LABOR & ECONOMIC GROWTH	17	1,083,596.43	VENABLE BAETJER HOWARD LLP	16	301,431.51
MICHIGAN CONTRACTOR & BUILDER	17	7,474.34	VERIO	16	33,004.70
MICHIGAN OCCUPATIONAL MEDICAL	17	21,530.70	VIACOM OUTDOOR INC	16	335,371.67
NEXTIRAONE SOLUTIONS	17	1,131,893.34	WALLACEBURG BOOK BINDING LTD	16	38,302.80
OHIO NEWS BUREAU	17	2,503.60	WILLIAM H WARREN	16	7,616.21
ORGANIZATION SERVICES INC	17	38,308.25	WTF COMPANY L L C	16	680,152.71
POWER DEMOLITION	17	208,821.05	YOUNG SUPPLY CO	16	10,656.19
PRAXAIR DISTRIBUTION INC	17	2,867.80	ALAN C YOUNG ASSOCIATES PC	15	143,838.00
REHABILICARE/DIV OF COMPEX TECH INC	17	6,762.20	ALBERTS FURNITURE CO	15	3,074.00
RICHARD A KEINTZ	17	2,953.17	ALL PRO OCCUPATIONAL REHAB LLC	15	13,968.27
SELINA ALONZO	17	798.76	APPLIED POWER & CONTROLS INC	15	322,711.50
SHOREPOINTE EMERGENCY CARE PHY	17	10,798.93	BEN M GONEK ATTORNEY	15	811,000.00
SIDNEY BARTHWELL JR	17	7,150.00	BEVERLEE Y TYLER	15	3,880.00
SMITH INSTRUMENT & EQUIPMENT	17	12,858.68	BIG DOG MOVING CO	15	53,010.00
SUDHIR LINGNURKAR	17	1,295.29	BLACK FAMILY DEVELOPMENT INC	15	67,450.00
THERAMATRIX INC	17	6,467.88	CAROL ROBINSON	15	768.95
TRICOUNTY PAIN CONSULTANTS	17	7,423.81	CLARKE, DELORES	15	3,006.49
UNISHIPPERS ASSOCIATION	17	1,513.91	CLAYBORN, BRIAN	15	973.55
UZNIS PHYSICAL THERAPY & REHAB	17	5,466.14	COURTESY SANITARY SUPPLY	15	7,497.13
VETPO DISTRIBUTORS INC	17	9,034.55	CRAINS DETROIT BUSINESS	15	804.00
WELLNESS PLAN	17	1,419,050.14	CRANDALL, JOSEPH E	15	1,526.15
WORLDWIDE BUS PARTS INC	17	47,248.05	DADE BEHRING INC	15	201,376.26
1 800 CONFERENCE (R)	16	4,479.82	DETROIT OSTEOPATHIC HOSPITAL CORP	15	6,947.57
A DAIGGER & COMPANY INC	16	8,915.32	DETROIT PUBLIC SCHOOL	15	716,728.59
ALKEBU-LAN VILLAGE	16	49,041.89	DINVERNO INC DBA GREAT LAKES WASTE	15	16,583.36
AMERICAN RED CROSS	16	33,015.75	DOYLE, JAMES	15	2,608.33
ARCADIA HEALTH CARE	16	195,944.00	DYKEMA GOSSETT PLLC	15	471,414.44
BOTSFORD GENERAL HOSP	16	34,086.31	EASTSIDE NEUROSURGERY PC	15	4,469.48
BUSINESS & LEGAL REPORTS INC	16	6,938.41	EVALUATION GROUP	15	34,553.63
BUTKI SAW & TOOL CO	16	2,403.84	F MOSS WRECKING INC	15	737,190.10
CAREY INTERNATIONAL	16	17,172.30	FAMILY SERVICE OF DETROIT	15	213,301.33
CHECKPOINT SYSTEMS INC	16	15,935.60	FLAKE, DEBRA	15	1,668.24
COMPUTECH CORPORATION	16	196,573.50	FOSTER GROUP LLC	15	635,600.00
DAVID SHEK	16	2,405.90	GREAT LAKES ORTHOPAEDICS PC	15	5,359.74
DETROIT ENTREPRENEURSHIP INST	16	821,074.14	GUPTON, MELVIN	15	4,439.66
DUNN BLUE PRINT COMPANY	16	4,544.40	HARRISON TOWNSHIP	15	138.07
EDIBLES REX INC	16	3,777.55	HERBERT H MULFORD	15	164.03
ELLIOT WAGENHEIM	16	2,496.74	ICLE	15	13,000.00
FISHER SCIENTIFIC CO LLC	16	15,857.84	IPO/DDOT	15	39,311.54
GREATAMERICA LEASING CORP	16	3,888.26	JOSEPH PLawecki	15	3,400.00
IPO/RECREATION	16	1,767,842.81	KEYS, EDNA R	15	1,930.32
J ALAN ROBERTSON	16	1,787.54	KPMG LLP	15	938,250.00
J W PEPPER & SON INC	16	3,165.35	LANDAUER INC	15	2,983.00
LACEY & JONES LLP	16	44,695.43	MALLINCKRODT INC	15	78,200.00
LESLIE ANN LOGAN	16	3,324.54	MARIE C HARPER	15	4,050.00
LIFE SCAN IMAGING CORP	16	19,792.72	MARTHA LEWIS	15	709.64
LINCARE INC	16	619.47	MARTINZIE SIMS	15	2,179.31
MACOMB COUNTY PROBATE CT JUVENILE	16	320.00	MERCADO, VICTOR M	15	5,577.18
MARSHALL E CAMPBELL CO INC	16	30,401.13	MERRITT, SENIDA	15	2,739.09
MARYGROVE COLLEGE	16	501,660.26	METR BAPT CHURCH UN HD START	15	6,222,162.28
MINDELL MALIN & KUTINSKY PC ATTYS	16	589,579.78	METRO CO DBA METRO MED EQUIP INC	15	9,040.10

Vendors Issued More than 12 Checks
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APPENDIX A

<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>	<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>
METRO EMPLOYMENT SOLUTIONS	15	975,460.37	IPO/NON DEPARTMENTAL	14	5,435,748.84
METROPOLITAN ORTHO ASSOC	15	6,376.96	JARVIS, ANDREW	14	1,637.78
MICHIGAN VETERANS FOUNDATION	15	752,936.00	JOHNSTONE SUPPLY	14	9,401.99
MICHIGAN WORKS	15	68,785.71	JONES, ALICIA	14	338.21
OPTIMA BUS CORPORATION	15	17,843.16	JOSE HOUSE	14	7,556.45
OTIS, JOSEPH	15	2,609.30	JVS DETROITS WORKPLACE	14	2,069,656.95
PAIN AND REHABILITATION PHYS PC	15	9,784.78	KING, BRUCE	14	912.68
PLANTE & MORAN LLP	15	250,240.00	LARRY OSTROWSKI	14	1,690.41
RAINBOW REHABILITATION CENTER	15	202,730.00	LENORA PENNINGTON	14	48,587.68
RAUL PEREZ	15	2,982.06	LEONARD, ROBERT	14	2,452.92
RECREATION ACTIVITY FUND	15	27,231.74	LIGHT, ERIC	14	2,165.98
RELANCE COURT REPORTING	15	65,798.25	MANCZUK CHRISTOPHER A	14	343.11
SIGNATURE FLIGHT SUPPORT	15	47,045.66	MARK DIX	14	2,789.85
SIMMONS & CLARK JEWELERS	15	2,140.00	MARK KREIM	14	420.81
STATE OF MICHIGAN COLLECTIONS AND	15	750.00	MATTHEWS, DELOS	14	1,467.72
STEELE, JONATHAN	15	2,061.39	MCCRARY, SARAH M	14	1,032.50
SUPERIOR TURBO & INJECTION	15	16,710.47	MCMASTER CARR	14	17,789.00
TOBYS INSTRUMENT SHOP INC	15	6,760.50	METROREGINA PERSHARD	14	8,955.24
TRI CHEM CORP	15	10,905.46	MICHAEL A HALL	14	121.30
VISITING NURSE ASSOCIATION OF SE MI	15	95,332.66	MICHAEL NEIL	14	2,174.30
WALGREEN COMPANY	15	1,316.92	MICHIGAN STATE UNIVERSITY	14	32,175.85
ZAP TRUCK BODY SHOP	15	47,011.49	MID MICHIGAN ORTHOPEDICS PC	14	6,151.01
A B DICK	14	97,807.59	MITCHELL, ANITA	14	1,403.18
ABELARDO, MIGUEL	14	2,039.45	MORRIS, JOHN	14	1,895.02
ABN AMRO MTG	14	8,193.82	MPC ENVIRONMENTAL	14	100,241.76
ADULT WELL BEING SERVICES	14	254,571.32	MUSEUM OF AFRICAN AMERICAN HISTORY	14	6,477,482.86
AIRGAS GREAT LAKES	14	41,505.54	NEIL SAMAAAN	14	2,367.71
APAC PAPER & PACKAGING CO	14	9,993.75	NELSON PATTERSON	14	3,369.94
BARRIS SOTT DENN & DRIKER	14	221,883.83	NEW ST PAUL HEAD START AGENCY	14	5,032,678.90
BORDERS, GERALD	14	2,420.31	NORTHEAST GUIDANCE CENTER	14	256,540.49
BOTSFORD ANESTHESIOLOGIST PC	14	4,654.86	NORTHLAND PHYSIATRY ASSOCIATES PC	14	1,104.15
BOTSFORD MEDICAL IMAGING	14	741.20	OCCUPATIONAL HEALTH CENTERS OF THE S	14	85,672.04
BROWN, RANALD	14	303.69	PEMBAMOTO, MUTABA	14	2,916.95
BRUMM, ROBERT W	14	269.10	PHOENIX SERVICES UNLIMITED INC	14	10,730.00
C SPECIALTIES INC	14	3,802.82	PINKERTON SECURITY	14	339,233.71
CAMPBELL, ANTHONY DN2	14	1,514.35	RHODES, JAMES	14	1,538.58
CAPITAL WASTE INC	14	51,508.47	ROSALIND KELLY	14	8,430.01
CHEMOTTI, JASON M	14	169.46	SBC PAGING	14	20,087.88
CHOICEPOINT SERVICES INC	14	70,212.25	SCANTRON SERVICE GROUP	14	24,906.17
CITY OF FRASER WATER & SEWAGE DEPART	14	584.87	SETON IDENTIFICATION PRODUCTS	14	4,374.01
COPTY, ANTON	14	2,079.21	SHAMANE H BELL	14	3,800.00
CRESCENT CONTINENTAL IMPORT/EXPORT	14	23,136.00	SLOAN, BENNIE	14	1,546.30
CRETU, DANIEL T	14	872.94	SSI CORP	14	65,456.35
CRYSTAL BRIGHT JANITORIAL SERVICES	14	86,552.00	ST CLAIR ORTHOPAEDIC & SPORTS	14	6,207.04
DEAF OPTIONS INC	14	1,288.00	STATE CHEMICAL MANUFACTURING	14	15,607.67
DELL MARKETING L P	14	645,637.15	STATE OF MICHIGAN DEPT OF ENVIN	14	8,692.73
DEMARIA BUILDING COMPANY	14	693,965.86	STEVEN SIMAN	14	2,939.08
DETROIT BROWNFIELD REDEVELP	14	24,991.56	SUTRAK AIR CONDITIONING SALES	14	106,319.70
DETROIT ECONOMIC GROWTH CORPORATIOI	14	1,279,727.47	THINK DETROIT	14	30,064.76
DETROIT MEDICAL CENTER COOPERATIVE S	14	5,755.00	THOMAS A CAMPANELLA	14	316.53
DIAGNOSTIC RADIOLOGY CONSULTANTS PC	14	1,724.32	THOMAS, DON	14	2,325.41
DONNAVON ONEAL	14	1,564.73	TUCKER YOUNG JACKSON TULL INC	14	1,074,977.79
DOPAR SUPPORT SYSTEMS INC	14	900,687.84	TYRONE U MILLER	14	782.12
DOUBLEJACK ELECTRIC CO INC	14	1,624,605.75	VILLAGE FORD	14	7,298.93
EAGLE REHAB CORPORATION	14	6,878.92	VORTECH PHARMACEUTICALS LTD	14	4,734.46
EBI DETROIT	14	9,105,344.88	WALTER, JOSEPH	14	1,350.43
ENTERPRISE UNIFORM	14	70,032.93	WELLS FARGO BANK MAC X3902-023	14	15,020.20
ENVIRONMENTAL RESOURCE ASSOC	14	5,441.26	WHOLESALE OIL & GAS SUPPLY	14	2,613.49
EVANS, THOMAS	14	1,707.10	WILLIE CARLISLE	14	2,232.12
GAILLES, ORBIE	14	1,664.59	WITHINGTON, SCOTT 228408	14	6,941.82
GARRETT, JACQUELINE	14	327.50	XPEDX SEAMAN PATRICK GROUP	14	8,643.07
GARY FUJITA	14	6,466.70	YOUR PERSONAL VAULT	14	2,380.50
GIANT PLUMBING & HEATING SUPPLY CO	14	3,336.09	YWCA	14	382,235.39
GROUNDWORK O	14	1,067,573.50	ADP INC	13	112,197.62
HARBIN, PAUL	14	1,037.36	ADVANTAGE CONSULTING INC	13	12,290.47
HAYDEN, JEANETTE	14	3,950.49	ALBERT PARKS	13	7,829.51
HOMRICH WRECKING INC	14	319,277.13	ALLIED VISION	13	10,253.00
IMAGE ONE CORP	14	17,408.05	ALTERNATIVE REHAB INC	13	5,199.32
INTERNATIONAL CODE COUNCIL INC	14	24,192.34	ANES SERV ASSOC PC SMV	13	4,576.59
IPO/FIRE	14	1,826,604.75	ANESTHESIA SERVICES GRACE	13	4,854.94

Vendors Issued More than 12 Checks
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APPENDIX A

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ASSOCIATED ORTHOPEDISTS OF DETROIT PC	13	7,273.13	GFI GENFARE	13	23,612.08
AUSBORNE MAGDALENE	13	734.94	GREELEY & HANSEN LLC	13	845,674.97
AUSTIN, SCOTT L	13	410.25	GREGORY M SISOY	13	306.79
BENJAMIN MOUZON	13	766.77	HAGAN, PETER	13	1,933.56
BERNARD SUMNER	13	13,340.99	HALT FIRE INC	13	2,739,855.81
BILL JONES ENTERPRISES INC	13	77,461.24	HARLAN SPRAGUE DAWLEY INC	13	32,057.60
BOYD, JAMES	13	1,030.25	HAROLD DORSETTE	13	1,331.56
BROWN, ANTHONY	13	986.08	HAROLD STOKES	13	1,107.48
BROWN, ANTHONY DN2	13	1,395.38	HARTFORD HEAD START AGENCY INC	13	7,302,439.15
CALVIN SALLER	13	14,013.87	HARVEY MAYBERRY	13	12,327.64
CAMDEN INSURANCE AGENCY INC	13	190,158.00	HELM, RICHARD	13	898.67
CARTER, RUTH	13	4,431.40	HENLEY B LEVY	13	4,390.41
CENTER MEDICAL SUPPLY CO	13	24,028.39	HENRY, TERRANCE	13	363.74
CENTRAL UNITED METHODIST CHURCH	13	53,063.56	HOGGATT, LYALL T	13	620.62
CH2M HILL & TUCKER YOUNG JACKSON TULL	13	804,055.71	HUNT ASSOCIATES 1 INC	13	561,676.00
CHARLOTTE BRIGGS	13	2,003.36	HYDRO CHEM SYSTEMS INC	13	34,866.20
CHRISTOPHER WALKER 197795	13	3,018.53	J G M VALVE CORP	13	52,492.98
CICHOWLAS, JOHN A	13	278.47	JAGDISH TRIVEDI	13	2,579.83
CITI MORTGAGE INC	13	10,122.04	JEUDE, TIMOTHY	13	2,112.26
CITY OF DETROIT MUNICIPAL PARKING	13	8,098.00	JUDY HARRIS-HAYES	13	4,849.14
CLARK CONSTRUCTION	13	1,339,168.61	KAREN RICE DN2	13	96,393.97
CLARK HILL	13	42,242.42	KEELEAN, EDWARD	13	1,395.76
CLARK STREET PROPERTIES INC	13	698,234.04	KELVIN L AMBERS	13	11,430.48
CLARKE, TRACEY L	13	8,472.52	KEVIN BRINKLEY 226301	13	1,282.17
COLON, AIDA	13	192.71	KEVIN HOWARD	13	352.51
COMAIANNI, JOSEPH	13	433.79	KEY SALES AND SUPPLY CO INC	13	5,470.41
COOK, RAYNARD	13	2,109.75	KHAN, ABUL O	13	2,704.76
CRAIG S BROWN	13	326.08	KLANN, TROY	13	839.98
CRYSTAL CLEAN	13	37,705.34	KOITEK, MICHEAL	13	353.90
CUMMINGS, CAMERON	13	1,121.83	LABASH, CHERYL	13	2,001.87
DARING DRUGS ADVANCE	13	3,240.26	LARRY HARRIS DN1	13	16,347.24
DAVID DEMIRKAN	13	2,002.24	LAURA PETTIFORD	13	1,754.62
DAVIS, JAMES C	13	1,887.17	LAURIE HOHWART	13	2,148.32
DAVIS, JOHN	13	3,892.68	LAWRENCE A WILLIAMS	13	3,800.00
DAVIS, QUENION	13	759.64	LEON A MIMS	13	285.50
DEBORAH MITCHELL	13	13,827.84	LESLIE LORD	13	2,540.94
DERAMER, ANDREW	13	1,915.62	LINDA D ASHFORD	13	16,999.90
DEREK A BENNETT	13	1,245.44	LISA DELOR	13	227.19
DERRICK S FOXHALL	13	302.86	LITTLETON, DAHYL	13	2,115.82
DETROIT AUTO RECOVERY INC	13	2,238.00	LMT REHABILITATION ASSOCIATES PC	13	2,428.70
DETROIT FREE PRESS	13	2,186.00	LOCKHART, PHILLIP	13	1,409.56
DETROIT MANUFACTURING TRAINING CENTE	13	839,250.19	LOREN POLCZYNSKI	13	1,419.83
DETROIT REGIONAL CHAMBER	13	197,845.00	LOU HATTY	13	3,535.62
DIANE WECKERLE 253965	13	3,421.20	LYLE D TAYLOR	13	12,253.47
DINVERNO RECYCLING	13	3,455.19	MARTIN, BENJAMIN J	13	179.00
DIVERSIFIED EDUCATIONAL SERVICE INC	13	1,995,172.71	MARTIN, TERRANCE	13	1,800.33
DIXON, RANCE D	13	315.34	MARY DAVIS 228458	13	1,107.37
DOETSCH, JAMES A	13	2,060.93	MATTHEWS, ROLAND	13	3,049.18
DOMBROWSKI, ROBERT	13	1,909.53	MAXWELL, LESLIE	13	2,314.82
DOONAN, CHRISTOPHER	13	2,432.15	MAYESKY, JAMES	13	1,958.05
DPS OFFICE OF FOOD SERVICES	13	61,062.00	MCCARTHY, TIM	13	1,377.27
DWIGHT BOYD	13	1,952.11	MEDCARE SERVICE	13	1,104.26
EAST JORDAN IRON WORKS INC	13	30,821.56	MEDICAL CENTER FOOT & ANKLE PC	13	5,025.50
ECHOLS, TRAVELLE	13	533.37	MICHIGAN X-RAY	13	6,085.43
EDMUND BROWN	13	1,772.39	MIDWEST HEALTH/WOODBRIDGE	13	3,486.48
EDWARDS, NELSON	13	267.49	MILLER, LYNN R	13	1,481.69
EISMAN CLINIC PC	13	2,731.38	MILLWRIGHTS LOCAL 1102	13	177,547.08
ELAINE DONALDSON	13	6,300.00	MINES, ROY	13	622.60
ELLISON, AVERIL D	13	304.89	MORADIYA, RAJESH S	13	1,892.61
EMI ELECTROCOMM-MICHGIAN INC	13	26,783.19	MUSHTAQ ALI	13	1,930.50
EPICUREAN CAFE	13	5,222.80	NASR ABDUL-MUJEEB	13	2,085.86
ERNEST LITTLE	13	2,341.86	NBC TRUCK EQUIPMENT INC	13	7,296.80
FORD, WENDY CUSTODIAN	13	22,209.79	O/E SYSTEMS INC D/B/A M/C SERVICE SOLUT	13	805,289.00
FOSTER, BRUCE	13	1,705.67	OAK PARK PHYSICAL THERAPY	13	6,690.18
FRANCES B FREEMAN	13	632.02	OLINZOCK, DANIEL B	13	307.68
FRANCIS STANCO	13	15,246.27	O'NEIL, VINCENT	13	1,820.24
FULLER, LINDA	13	2,026.16	ORTHOPAEDIC REHAB SPECIALISTS PC	13	4,227.84
GARFIELD, CALVIN	13	2,574.22	PAUL ALLEN	13	4,209.76
GATER, RUBY L	13	4,655.06	PAUL J ATTARD	13	386.39
GERARDO MARTINEZ	13	215.24	PERKINS, ANTWONE L	13	326.18

Vendors Issued More than 12 Checks
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<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>
PHYSICAL MEDICINE CONSULTANTS	13	6,653.13
POLEDINK, JONATHAN F	13	165.22
PULK, GERALD JR	13	1,539.37
RANDY SCHUMAN	13	2,022.92
REHAB INSTITUTE OF MICH INC	13	17,199.54
RHONDA JOHNSON-FARMER	13	93.00
ROBERT PELT	13	6,371.04
RONNIE ALDERMAN	13	16,258.71
ROSELAND CONSTRUCTION LLC	13	108,075.00
ROSS LEARNING INC	13	2,413,270.40
ROSS, SCOTT E	13	381.12
RUSHIN, ARTHUR	13	1,781.14
SAAD, DEBORAH 226907	13	1,717.59
SANDERS, LETRICE	13	2,595.73
SCHNEIDER, JEFFREY W	13	217.60
SECURITY CORPORATION	13	16,045.51
SHARPE, ANTHONY	13	1,678.06
SLUMA, PHILLIP	13	1,757.15
SMITH LOUIS	13	1,924.82
SOLOMON, JOSEPH	13	1,872.23
SPEARS, PRESTON P	13	245.53
TAWNY F MCGOWAN	13	432.39
TAYLOR, MORENO	13	2,495.81
TECHNOLOGY INTEGRATION GROUP	13	13,310.24
TERMINAL SUPPLY COMPANY	13	4,514.77
THE GALE GROUP	13	54,362.52
THOMAS, TERESA S	13	195.24
TORRE & BRUGLIO INC	13	20,661.38
TOTAL HEALTH CARE INC	13	1,887,208.97
TRACEY SHAVON ELLINGTON	13	11,712.00
U S SOCKET & SCREW CORP	13	10,013.37
UNIBAR MAINTENANCE SERVICE	13	499,520.97
UNIVERSITY OF MICHIGAN	13	79,696.12
VALENCE ELECTRIC INC	13	80,891.50
VAN METRE CHIROPRACTIC	13	1,063.81
VIGILANTE SECURITY INC	13	17,593.16
WALSH CONSTRUCTION	13	31,884,736.40
WALTER J GRYSKO	13	291.24
WALTER OSTROWSKI	13	1,573.85
WARD REHABILITATION INC	13	17,987.73
WARN, GLEN	13	1,901.66
WARREN DUNCAN	13	862.19
WATSON, JERRY	13	1,361.38
WILLETT, LACARLA	13	488.98
WILLIAM H PARHAM	13	489.71
WILLIAM J KEYES	13	208.59
WILLIAMS PRIVATE PATROL SERVICE INC	13	351,485.28
WILLIS T CHILDRESS	13	321.32
WILSON, TYRONE K SR	13	798.69
WINDER POLICE EQUIPMENT INC	13	10,746.06
WISSMAN, KURT	13	1,312.35
WOLVERINE TRACTOR & EQUIPMENT	13	103,621.45
WRIGHT, SAMUEL	13	2,222.66
TOTALS	55,148	\$ 1,158,089,698.56

Vendors Issued Checks For Less Than \$10.00
During the Period April 1, 2004 through March 31, 2005

APPENDIX B

<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>	<u>Vendor Name</u>	<u>Number of Checks Issued</u>	<u>Total Check Amount</u>
21170 WEST EIGHT MILE LLC	5	31.78	BARNA, ROBERT	2	15.57
A G HOUSEY CO INC	1	8.00	BAULCH, BRIAN	2	9.34
A T & T	3	8.79	BAUMANN, BRADLEY	9	39.51
AAA OFFICE SUPPLY	1	2.36	BAYER, DONALD	1	6.22
ABBAS ABOUKHODR	1	5.00	BAYLOR LTD	1	2.00
ABE'S AUTO SALES OMAR CHEICK	1	9.69	BEAN, MARJORIE	3	26.19
ABRAHAM & ELSIE KING	1	2.00	BECKLES, BENITA	1	6.55
ABRAMS, TIMOTHY A	1	8.68	BELL - ABBOTT, KAREN	1	7.26
ABSOPURE WATER CO	43	256.00	BELL, ANTHONY	2	19.30
ABSOPURE WATER COMPANY	1	6.00	BELT, DONALD	4	25.79
ACOME TECHNOLOGIES INC	1	1.50	BELYUE KEITH	5	35.71
ACQUAVIVA, DAVID T	1	4.67	BENSKEY, NICHOLAS B	5	29.55
ADAMS, KAWAN M	6	38.89	BENSKEY, PETER L	1	8.39
ADELE F JANKOWSKI	1	1.90	BERENDT, RAYMOND	1	9.75
ADVANCE PLUMBING & HEATING CO	1	4.97	BERNICE MORTON	1	2.00
AGBAY, ALBERT L	5	22.73	BERRELEZ, ROBERT	3	20.54
AGUILAR, JAIME M	4	23.31	BEST, GREGORY	5	29.55
AHMAD MADISON	1	7.50	BEST, RONNEL K	3	16.78
AHMAD, ZOSER S	6	36.70	BETTIS, JOHN	1	6.53
AL-BARI, M TOYAB	11	96.36	BETTS, KENNETH	3	24.24
ALCALA, GREGORY	6	32.03	BEVS BACKSTREET LOUNGE	1	2.20
ALEF, CHRISTOPHER R	3	9.63	BEY, ANTONIO	2	14.30
ALEF, ROBERT D	4	19.92	BIBB, MARTINEZ W	2	19.59
ALLAN SAROKI	1	1.63	BIGELOW, JAMES	5	30.13
ALLEN, BRIAN	7	41.74	BIGLIARD, FREDERICK M	4	16.16
ALLEN, STEVEN	1	5.89	BILLINGS, CARL	6	31.45
ALLEN, TRACEY S	5	29.84	BILLS JR, MELVIN T	4	28.60
ALUZZO, ADRIENNE	1	7.95	BILLS SR, MELVIN S	4	29.59
AMERICAN LEGACY	1	9.95	BINKLEY, JASON M	3	11.53
AMERITECH	1	0.81	BIRCH, RAYMOND L	1	6.82
ANA L CAMARENA	1	5.00	BITTIKOFER, ROBERT	3	16.20
ANDERSON, DANIEL A	4	25.83	BLACKARD, RANDALL	2	16.38
ANDERSON, ERIC D	3	17.11	BLATT, JAMES	2	10.58
ANDERSON, JASON E	2	11.82	BLESSETT, CHERYL WRIGHT	1	5.79
ANDREWS, JENNIFER	1	4.35	BOARD OF WATER COMMISSIONERS	1	3.75
ANESTHESIA SERVICES HARPER	1	6.79	BODNAR, CHARLES J	1	8.39
ANGEL MASON	1	9.20	BOGGERTY-HAIRSTON, KAREN	1	1.50
ANGELUCCI, ANTHONY	3	18.02	BOLUS, JOSEPH J	3	15.25
ANGER ASSOCIATES INC	1	7.99	BON SECOURS COTTAGE HEALTH SER	1	1.33
ANITA ARMSTRONG	1	5.00	BONNIE POPE	1	7.45
ANTANI, MEENA	1	7.77	BOOKS ON TAPE INC	2	12.00
ANTHONY HARRIS DN2	1	7.50	BOONE, KEION D	5	32.32
APEL, JERROLD R	1	4.96	BOSS, JOHN W JR	1	9.34
APEL, JERROLD T	7	44.51	BOUDREAUX, MARCUS Q	3	22.40
APOLLO ENTERPRISES WORKERS COMP DIV	1	2.64	BRACEFUL, ANTHONY J	4	35.42
ARASIM, JOHN S JR	4	16.49	BRACEFUL, BRENDA	1	6.49
ARCH WIRELESS	4	23.87	BRADFORD, CARNEY 251101	1	8.67
ARGUS SUPPLY COMPANY	1	5.40	BRADFORD, KEVIN L	5	28.64
ARMSTRONG, ANTHONY	1	9.01	BRADLEY KEVIN	4	21.14
ARROW OFFICE SUPPLY CO	7	39.56	BRENT, ANTHONY K	1	9.34
ARTCRAFT PRINTING CORP	1	7.41	BREWER, GREGORY	1	8.39
ARTHUR J ROHDE AND COMPANY	1	7.20	BREWER, LISA	1	9.00
ASHFORD, JERRY	2	14.29	BROD, TODD	7	36.08
ASSET CORPORATION	1	9.90	BROOKS LUMBER CO	2	13.03
AT&T	4	25.29	BROOKS, KEITH	1	5.82
AT&T WIRELESS SERVICES	6	21.13	BROOKS, KENNETH R	6	32.94
AT&T WIRELESS-DETROIT	1	5.82	BROOKS, ROBERT G	4	25.54
ATKINS, SHAWN M	3	18.35	BROWN LAWSON, RHEA	1	4.00
ATKINSON, JAMES A	2	3.41	BROWN, ANTHONY	6	32.96
ATLAS PLUMBING SUPPLY CO	8	59.52	BROWN, DARCELL	4	25.50
AUSTIN, SCOTT L	2	12.77	BROWN, DARRYL DEWAYNE	1	3.10
AVERY, JEROMY D	6	26.12	BROWN, DAVID A	5	25.33
BABBISH, JAMES F	7	42.36	BROWN, ERIK J	3	23.97
BACHE, PHILLIP P	3	19.30	BROWN, ROBERT	3	28.60
BAKER, ALESSIA	1	4.14	BROWN, RODNEY L	4	20.54
BAKER, GEORGE	3	9.34	BROXTON, JUANA	1	6.00
BARBARA RISEN	1	2.00	BRUCE CARR	1	7.50
BARBARICH, EDWARD J	3	18.02	BRUMM, ROBERT W	4	22.11
BARBER, CALVIN	1	3.43	BSC PATHOLOGY ASSOCIATES PC	1	6.69

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BUCHANAN, CECELIA	1	9.01	CICHOWLAS, JOHN A	1	9.96
BUCKLEY, BRIAN P	1	9.01	CIESLINSKI, THOMAS	7	30.50
BUDGET WHEELS AUTO SALES	1	8.63	CINTAS CORPORATION	1	6.00
BUDZ, DEAN M	5	32.69	CIRCUIT COURT OF WAYNE	8	30.69
BUNYAK, BARRY R	5	26.12	CITY OF ALLEN PARK WATER & SEWER DEPA	2	13.86
BUNYAK, RANDALL J	1	8.68	CITY OF ROCHESTER HILLS	6	46.61
BUONCOMPAGNI II, PETER ROBERT	1	4.67	CITY OF WARREN	8	43.38
BURDEN LOUIS	3	11.82	CITY OF WAYNE WATER DEPARTMENT	1	6.25
BURFORD, DEIDRA	1	5.10	CLAPP, CARL R	3	22.36
BURKART, JOHN III	2	18.02	CLAPP, GARY A	5	30.55
BURKE, SANDRA	3	17.44	CLARK, ANTHONY C	2	8.10
BURNS, PAUL A	5	19.30	CLARK, DOROTHY	1	6.90
BURR, DARRYL	2	11.49	CLARKE, TRACEY L	1	5.00
BURT, PATRICK D	3	14.92	CLAUDE HARRIS	3	21.16
BURT, THOMAS J	6	30.79	CLAUDE MILHOUSE JR	7	25.25
BUSY BEE HARDWARE STORES INC	14	99.09	CLAYBORN, BRIAN	3	28.85
BUTLER, RONALD M	5	39.80	CLELAND, BRIAN W	3	12.73
BYRD, WILLIAM B JR	3	13.68	CLELAND, STEPHEN D	5	24.55
C & D VENDING INC	1	8.63	CLEVELAND MANCE III	1	7.50
CALLAWAY, TYRONE	3	27.36	CLIFTON DAYCARE & DEVELOPMENT CENTE	1	5.00
CANGIOLOSI, JOHN	1	3.43	CLIFTON PERKINS	1	7.50
CANNON, MARK A	2	11.20	CLYBURN, CARLTON D	2	13.06
CANNON, SHELLE	2	16.08	COCKROFT, MELVIN	1	3.00
CANTIN, JEROME J	1	5.91	COLEMAN, CYNTHIA M	3	23.94
CARDMEMBER SERVICE	1	1.86	COLEMAN, JUSTINA	1	5.46
CARL CAMERON DN2	1	7.50	COLEMAN, SHENETTA	2	11.47
CARLSON, KIRK A	2	13.68	COLON, AIDA	6	39.42
CARR, JAMES	1	6.44	COMAIANNI, JOSEPH	1	8.10
CARROLL, MICHAEL	1	4.36	COMBS, RUSAN MONIQUE	1	4.67
CARTER, RUTH	1	7.12	CONSIDINE, MARK	5	40.38
CARTER, TIMOTHY R	5	29.26	CONSUMER ENERGY	7	55.12
CARTLEDGE, JOSEPH R	6	34.84	CONTI, BLAISE	1	4.67
CASHEN, TIMOTHY P	7	36.37	CRAIG A BINDER	6	23.35
CASHOW, RESHOCKIE	1	9.79	CRAIG H DESMET	2	9.01
CASSANDRA MUNN	1	8.53	CRAIG P ROBINSON	3	13.06
CASTONE, ANTHONY III	1	3.43	CRAIG S BROWN	1	2.48
CATO, VELESTA	1	4.00	CRAIG T PERRIN	3	11.82
CATRINA LEWIS HURST	2	10.00	CRANDALL, JOSEPH E	4	28.60
CAUSEY, LAWRENCE	1	3.72	CRANFORD, DENISE	1	7.44
CDW GOVERNMENT INC	1	4.15	CRARY ST MARY RADIO PATROL #89	1	9.38
CEBRCCO, LUZ MARIA	1	3.96	CRETU, DANIEL T	2	10.58
CECIL D HOWARD	1	3.43	CROSS, BRIAN L	1	3.43
CENTURY 21 COLLINS	1	2.00	CROWDER, BRIAN K	4	23.02
CHACKUNKAL, JUBI	1	9.96	CRS WELDING	1	6.20
CHARITY MOTORS ATTN BUSINESS MOWNEF	1	8.90	CSFB 1998 P1 WOODWARD OFFICE LLC	1	5.00
CHARLENE SHEPHERD	1	8.36	CULLIGAN	1	8.00
CHARLES J JOHNSON	3	20.50	CUMMINGS, CAMERON	2	12.13
CHARLOTTE M GAUSE	1	5.77	CURRY, JAMES H	7	39.51
CHEARS, LYNNETTE	1	5.60	CURTIS BUTLER	2	18.06
CHECK N GO	1	2.00	CURTIS K DUNLAP	4	18.97
CHEMICAL PROCESSING INC	2	4.90	CURTIS L GOLSON	4	27.67
CHEMOTTI, JASON M	9	57.23	CURTIS W STEWART	3	19.92
CHENEY, JEFFREY T	3	25.17	CUYLER, BRODERICK T	4	31.70
CHERRY, AARON W	1	5.29	CVS PHARMACY #8175	1	6.00
CHERYL A BOWIE RE	1	7.00	CYNTHIA BELL	1	4.24
CHERYL BRADEN	1	1.32	D O T CLERICAL EMP AFSCME	16	131.80
CHEVONNE M HEAD	1	9.60	DABROWSKI, CHARLES	6	39.18
CHILDREN & YOUTH INITIATIVE OF DETROIT	2	10.00	DALE W FAHOOME	2	11.49
CHILDRESS, PIERRE L	2	7.77	DAMBACH, TIMOTHY	6	38.56
CHILDRESS, TERRENCE D	2	14.92	DAMON J ROBINSON	5	18.66
CHINA CLIPPER	1	1.90	DAN HARRIS III	2	13.39
CHRIS DAILY	3	17.73	DAN PINCHECK	3	18.35
CHRISTIAN SPITZIG	3	21.49	DANIEL C NUNNERY	4	27.07
CHRISTOPHER BAUMANN	2	13.06	DANIEL F SUMERACKI	2	9.63
CHRISTOPHER MOODY	4	15.87	DANIEL J CHAPP	3	13.72
CHRISTOPHER ORZECH	3	16.37	DANIEL J CLAPP	4	27.98
CHRISTOPHER P DEZENSKI	1	7.15	DANIEL J SALKOWSKI	4	26.43
CHRISTOPHER V LANE	1	4.96	DANIEL J WATSON	6	36.70
CHUPP, SANFORD	2	10.58	DANIEL R CHEMOTTI	3	18.93
CICHOCKI, JAMES E	4	18.97	DANIEL T SCHAECHER	5	35.13

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DANIEL WOITULEWICZ	4	29.82	DETROIT THERMAL	1	7.96
DANKA OFFICE IMAGING	1	5.75	DEVANEY, JOHN	1	6.87
DANNY C TOLIVER	2	14.01	DEVON FIELDS	4	17.11
DARIN ROSS	2	5.29	DEXTER D DIXON	2	18.97
DARNELL MCLAURIN	6	32.32	DHAVAL PATEL	1	2.45
DARNELL STEWART	3	19.92	DHL EXPRESS	1	5.00
DARNELL, ALAN	4	18.99	DIAMOND COLLATERAL INC	1	3.00
DARRELL E FREEMAN	4	22.69	DIANA SPICER	1	2.00
DARRELL K SAULSBY	1	7.91	DIANE DEW	1	7.00
DARREN J TILMAN	4	27.03	DIAZ, JORGE R	3	20.17
DARYL K MASSEY	2	8.10	DINAH L TYUS	2	19.01
DARYLE W BRAXTON	8	47.24	DISMUKE, ALAN	2	13.68
DAVENPORT, SAMEERAH	7	49.14	DISTELRATH, ROBERT N	4	32.69
DAVID A DESMET	2	14.59	DIXON, DAVID M	6	25.83
DAVID A LAFATA	5	29.88	DIXON, RANCE D	3	18.66
DAVID A MCKALPAIN	1	9.34	DMC CHILDRENS CHOICE	1	5.38
DAVID A WEBSTER	4	21.45	DOLPHIN J MICHAEL	1	4.05
DAVID B JOHNSON	5	38.27	DON R FOSTER	2	13.68
DAVID B SHARP	1	4.67	DONALD A REBAIN	4	28.27
DAVID BELL	1	8.31	DONALD BYNUM	1	4.05
DAVID C BANTOM	1	4.79	DONALD COX	3	14.63
DAVID C BOLDEN	6	48.81	DONALD HAMEL 155971	1	6.15
DAVID C SPRINGER	2	6.86	DONALD J DENYS	5	23.93
DAVID CURRY	5	25.81	DONALD JUNE	1	1.24
DAVID DUNIGAN	1	5.00	DONALD S CARLSON	3	10.87
DAVID ESTES	1	8.00	DONALD WOODS	3	17.15
DAVID F MUEHRING	2	10.25	DONNAVON ONEAL	1	6.53
DAVID HOOD	1	9.92	DORIO D THORNTON	1	7.77
DAVID J STANTON III	4	22.40	DORIS BEAL 253005	1	6.87
DAVID K ALLEN	1	9.63	DORIS POWELL 221129	1	8.70
DAVIS III, EDWARD DN2	5	26.12	DOROTHY BAKER	1	2.19
DAVIS, JAMES C	3	15.25	DOUGLAS A NAAS	7	46.37
DAVIS, JOHN A	2	4.67	DOUGLAS HENRY	1	6.82
DAVIS, JOHN H	1	9.01	DOUGLAS MASTA	7	37.61
DAWLEY, MICHAEL	1	7.16	DOUGLAS P DOOLEY	3	21.12
DAYS FASHIONS	1	2.40	DOWGIALLO, DILWORTH R	4	27.32
DEARBORN ORTHOPEDICS AND SPORTS MEI	1	4.76	DOYLE, JAMES	1	9.01
DEIGHAN, SHAWN P	2	14.26	DTE ENERGY	1	1.97
DELIBERA, ANTHONY	2	12.44	DTWR LLC	2	17.56
DELORES DOCK	1	9.34	DUANE A KELLEY	1	5.58
DELRAY MECHANICAL ATTN BUSINESS OWNI	1	8.90	DUE, ANNA	1	9.69
DEMCO INC	2	13.76	DUFF, DAMIAN	4	25.17
DENISE SLAY	1	1.00	DUFFEY, TIWANDA	2	14.14
DENNIS J RANDOLPH	1	9.01	DUNBAR, DIMITRUS	3	18.35
DENNIS MCGARRY	3	14.63	DUNCAN PARKING TECHNOLOGIES	4	21.83
DENNIS P DOOLEY	4	22.40	DUNLAP, JOSEPH	2	17.31
DENNIS R SLOWKE	2	10.54	DURSO, CHRISTOPHER	1	3.43
DENNIS T HOOD	1	7.48	DZIADZIAK, ROMAN	1	9.96
DENNIS WALKER	1	3.72	EAGAN, CYNTHIA	1	6.87
DENSON, RODNEY	2	12.40	EAKER, JEFFERY	5	32.94
DEPT OF VETERANS AFFAIRS FINANCIAL SEF	1	4.00	EAKER, JEFFREY	1	5.29
DEREK BROOKS	2	15.87	EARL COLEMAN DN2	1	7.50
DEREK D EMANUEL	3	16.47	EARL S TROY	3	25.46
DEREK STONE	5	30.13	EARL SLAYMAKER	1	5.00
DERRICK A GROCHOWSKI	1	4.05	EASON, DARRIN	2	14.65
DERRICK A WILLIAM	1	9.96	EASTPOINTE RADIOLOGISTS PC	1	8.91
DERRICK MAHONE	1	8.39	EDDIE L MALUANDA	1	5.00
DERRICK PEAK	1	7.50	EDDIE MCCRAY	1	8.73
DERRICK R WILLIAMS	1	7.15	EDDINS, TARIK	1	4.67
DERRICK S FOXHALL	4	28.60	EDGERTON, BERTON N	1	8.39
DERRICK SMITH	3	17.77	EDMOND M PARKER	3	22.69
DERWIN LENARD	1	7.39	EDWARD DAVIS	1	8.70
DESMET, BRIAN A	8	52.24	EDWARD GREEN	1	1.24
DESMET, JEREMY D	7	26.16	EDWARD M KELLY	1	7.15
DETROIT BOARD OF EDUCATION	1	5.00	EDWARD R PRESSEL	1	3.43
DETROIT ENTERTAINMENT LLC DBA	1	2.00	EDWARD S VEDA	2	6.86
DETROIT LICENSE INVESTMENT ASSOCIATIO	26	156.00	EDWARD SOLOMON	2	14.85
DETROIT MARKING PRODUCTS CORP	2	15.51	EDWARDS, JAMES F	1	4.96
DETROIT MARKING PRODUCTS CORP.	2	15.50	EDWARDS, JOHN C	3	15.54
DETROIT PUBLIC SCHOOLS	1	7.63	EDWARDS, NELSON	4	27.98

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EDWINA E DOWELL	1	2.00	FRANK L COLLINS	5	26.16
ELIZABETH A WILLIAMS	6	50.30	FRANK POLK JR	1	5.91
ELIZABETH C TINSLEY	1	2.00	FRANK WOODS	1	7.50
ELIZABETH ISABELLE	3	15.00	FRANK, RUEBEN D	3	15.25
ELLEM, LEE G	3	16.49	FRANKIE C RUSSELL	1	2.00
ELLIS, ANTHONY E	4	17.11	FRANKLIN D PARNELL	5	23.02
ELLIS, JOHN C	4	30.75	FRANKLIN R MINER	2	12.73
ELLISON, AVERIL D	3	17.73	FREDERICK M HARTMANN	5	40.13
ELLISON, MICHAEL E	1	5.91	FREEZE, RICHARD	1	5.29
EMBENGA LOUYA	1	6.53	FRENCH A BROWN	1	7.15
EMILE BOYER	1	8.39	FRIDAY, SEAN	2	12.73
EMILY ESSELMAN	1	9.09	FRIEND, JANICE	1	7.62
ENGLISH, JAMES P	2	16.78	FRISCH LEONARD J	2	13.37
ENGLISH, JOSEPH C	6	40.42	FRONCZAK, WILLIAM	5	37.28
ENGLISH, RODNEY	1	9.92	FROST, ALEX	4	33.89
ENTERPRISE UNIFORM CO	1	7.95	FUGIEL, TODD F	6	46.95
ERIC A DYE	2	14.30	FULLIVLOVE, CORY L	3	19.92
ERIC FETT	7	43.27	FULTON, NAJUMA K	3	20.21
ERIC M LINCK	2	8.10	FUNCHESS, MAURICE R	3	19.59
ERIC R JURMO	2	15.83	FUNCHESS, MICHAEL R	2	16.14
ERIC R WATTS	6	41.04	FUNCHESS, MITCHELL	1	4.00
ERIC W WILSON	1	7.15	G T C INVESTMENT CO	1	5.00
ERIK C DOUGHERTY	3	14.63	GADDE, JEFFREY M	6	26.45
ERIKA D HUNT DN2	1	2.70	GAJEWSKI, TIMOTHY A	1	9.34
ERKARD, SAMUEL H	2	12.11	GALLAGHER FIRE EQUIPMENT	2	13.00
ERNEST L MACY	4	29.18	GANAS, JAMES	1	7.98
ERNESTINE WILSON	1	8.75	GARBE, DUSTIN L	1	4.67
ERNIE REDDEN	3	18.31	GARRICK J ROY	3	21.16
ERWIN C STEPHENS	1	2.81	GARVIN DAVIS	2	12.73
ESKAU, PETER P	2	17.73	GARY A COHEN DDS PC	1	2.20
EUNICE WILLIAMS	1	1.81	GARY A LAUER	2	8.72
EVANS, BRUCE	1	9.06	GARY D CARR	1	9.63
EZEANYA, ANTHONY N 228427	1	4.44	GARY D PICKENS	4	23.97
EZELL SUPPLY CORP	1	5.97	GARY G BETTIN	4	20.50
FALMA BROWN	3	20.40	GARY M FISHER	3	7.93
FANE JR JOSEPH L	1	7.15	GAY, CHERI	1	3.80
FARAH D UDEGBUNAM	1	6.69	GAYLORD BROTHERS DIV OF THE CROYON C	1	9.83
FARMER, DEBORAH R	1	6.87	GEHART, THOMAS M	3	17.11
FARMER, WAYNE A	1	2.48	GEOFFREY A RHODES	5	18.87
FARRAR, JASON	6	29.55	GEORGE H LOVELL	2	9.96
FAUSTINE BUCKLEY	1	9.88	GEORGE M LOUIS & JEWELL F LOUIS	1	2.00
FAYE DAVIS 194364	1	5.82	GEORGE SHIRILLA	2	11.14
FEDER, ROBERT L	3	24.84	GERALD E REYNOLDS	1	6.50
FEDEX	2	11.82	GERALD HUDSON	1	9.32
FENEIS, MICHAEL R	6	41.08	GERALD J NORRGREN	4	23.60
FERNANDO DEAN	6	39.45	GERALD JOHNSON JR	3	17.73
FERNDALE ELECTRIC CO INC	1	6.00	GERALD L WALKER	3	14.28
FIELD ENGINEERS ASSOC	26	52.00	GERALD PULK	3	18.57
FIGURSKI, MICHAEL T 1054050	1	6.47	GERALD RUTKOWSKI	2	11.82
FIJOLEK, JOSEPH C	6	37.03	GERARD SHAW	3	15.83
FILLMORE, PAUL F	1	9.63	GERARDO MARTINEZ	3	23.93
FIRST AMERICAN REAL ESTATE	3	19.41	GERARDY II, CHARLES J	2	13.68
FIRST AMERICAN TAX VALUATION	1	9.08	GERI D HOBBS	1	9.42
FISHER, DENNIS K	1	8.39	GERTRINA LUSK	1	7.50
FISHER, JULIE	6	35.13	GHEORGHE VARZARU	1	8.31
FLAME FURANCE COMPANY	1	5.00	GIBRAN E GARTIN	5	18.68
FLORIAN, STEPHENS S	3	15.87	GILBERT, BRENT L	6	27.07
FOISY, KRISTEN R	3	16.49	GILBERT, LAMONTE D	1	9.34
FOOTE, ALEXANDER W	4	24.55	GILLESPIE, MICHAEL K	5	29.55
FORBES MANAGEMENT INC	1	8.78	GILMORE, JOSH J	4	24.22
FORBIDDEN WHEELS MC INC	1	1.90	GLADYS HUBBARD	1	5.37
FORNASH, KRISTOPHER J	1	9.96	GLAUB, CHRISTOPHER	3	18.97
FOSTER LEROY	3	16.65	GLENN D SMITH	5	32.32
FOSTER, RONALD A	5	33.89	GLENN MURRAY	1	5.91
FOX, SHERYL A	1	9.92	GOLDSMITH, ALVIN G	4	21.74
FRANCIS A DOMBROWSKI	10	59.72	GOLLMAN, RICHARD	3	24.09
FRANCIS M MCGARRY	5	27.36	GOMEZ, MARIO F	1	8.10
FRANCIS, JASON	5	20.83	GOODWILL PRINTING COMPANY	1	4.40
FRANCISCO GUZMAN	1	6.36	GOOLSBY, RONALD	2	12.13
FRANCOTYP POSTALIA MAILING SOLUTIONS	1	7.75	GORDON PHILSON	1	7.50

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GORDON, BERNARD	3	20.58	HEGEDUS, JUSTIN M	3	27.98
GORDON, LARRY	1	5.29	HEIT DOUGLAS J	2	13.35
GOSS, BERNARD	5	35.83	HELM, RICHARD	2	9.03
GOVERNOR COMPUTER PRODUCTS	1	5.93	HENDERSON, GALE	1	3.74
GRAINGER	9	38.34	HENDERSON, STEPHEN A	1	8.39
GRANT HA	1	2.21	HENDRICKS ELECTRIC	1	8.00
GREATER BETHLEHEM FAITH HEALING TEMP	1	7.00	HENDRIX, PRESCOTT	8	44.28
GREATER GRACE TEMPLE	1	2.40	HENRY FORD HEALTH SYSTEM	1	5.61
GREATER MICHIGAN ORTHOPAEDICS & SPOF	1	3.45	HERBERT H MULFORD	9	66.62
GREATER SALVATION MISSIONARY BAPT CH	1	3.80	HERBERT, EBBIE D	4	36.37
GREEN, ALFIE	3	21.45	HERMAN WORTHY	1	4.67
GREENWALD, STEVEN D	5	26.74	HERRING, CONRAD	3	20.50
GREGOR MICKENDRICK MD PC	1	3.50	HIGHGATE, JAIDE	1	7.46
GREGORY BROWN	7	37.98	HILKEMEIER, LESTEN L	3	11.20
GREGORY G LAPRATT	5	21.78	HILL HARRIS, JAMES E	4	20.87
GREGORY J RHODES	2	12.11	HILL, REGGIE	4	17.11
GREGORY JACKSON	2	12.15	HISCHKE, WILLIAM	1	7.38
GREGORY O WILLIAMS	2	14.63	HOFBAUER, JOHN	2	8.39
GREGORY PRUITT	1	7.50	HOFBAUER, KARL T	2	14.30
GREGORY TURNER	1	8.95	HOLMES, PATRICIA DN2	2	14.21
GRIER, BONITA D	1	7.44	HOLT, THOMAS A	4	18.02
GRIFFIN, CLARENCE	4	23.64	HOLTS, PATRICIA	3	18.00
GRIMES CHARLES E	3	16.14	HOMEcomings FINANCIAL NETWORK	1	7.90
GRYSKO, ROBERT M	2	6.40	HOOGSTRA, JAMES	1	7.98
GUEELMA BROWN	2	17.99	HORACE, JENARD A	2	10.25
GUNNERY, EUGENE	4	17.11	HORST, ROBERT E	1	7.15
GUPTON, MELVIN	1	7.00	HOUSEWORTH, JAMES H	1	4.67
GURDEV, CHAHAL	2	14.94	HOWARD, DAVID A	3	25.79
GUSOFF, JAMES C	4	26.45	HOWELL, JAMAL	4	34.55
GUY R WALKER	1	3.43	HOZE, JAMES E	2	16.16
GWENDOLYN M STAFFORD	1	9.98	HUBBARD, JEFFREY	1	4.05
H & H WHEEL SERVICE	1	3.14	HUCKLEBY, JACK R	4	26.74
HADDAD, DAVID F	3	22.40	HUDSON, BRIAN K	5	33.60
HAGGOOD PAMELA	1	9.42	HUELSENBECK, CHRISTINE	1	3.12
HAIG, JOSEPH	2	16.20	HUEY, EARNEST EARL	1	2.00
HALL, MICHAEL JOHN	1	5.91	HUGHES, ANTHONY R	1	4.05
HALL, RAYMOND E	3	24.22	HUMMER, HARRY J	2	10.36
HALLMAN, ROBERT M	3	22.11	HUNTER, DENNIS E	4	23.31
HALSELL RICHARD	7	40.75	HURST, HERMAN L	3	15.52
HAMM, JEFFREY R	5	36.45	HYDRAULIC ELECTRIC COMPONENT SUPPLY	1	9.60
HAMMERLY, MARIETA	1	5.07	IGNACIO THOMAS	2	7.48
HAMPTON, HILLIARD L	2	12.27	IMANA F MOORE	1	3.12
HAND SURGERY ASSOCIATES	1	4.50	INGRAM LIBRARY SERVICES	1	2.97
HANDLEY, DAVID J	2	16.16	IPO/MUNICIPAL PARKING	1	3.50
HANKS, DONALD	3	17.73	IRON MOUNTAIN RECORDS MANAGEMENT	1	1.94
HARDACRE, JOHN D	1	7.77	IRVING, BRUCE E	4	26.41
HARDAWAY, ALECIA 212631	2	15.41	ISABELL-TAYLOR, JEFFREY	1	4.05
HARDAWAY, TERRILL I	6	39.14	ISLAM, MOHAMMED A	1	4.71
HARDEN, ANTONIO	6	31.39	IVEY, ERIC L	2	9.63
HARLIN, KENNETH L JR	3	21.12	IVEY, WALTINA E	2	11.94
HAROLD ACOFF	1	8.72	J SIMON & SONS	1	1.00
HAROLD W DENISON	1	2.00	J W PEPPER & SON INC	1	6.00
HARPER, REGINALD D	1	1.86	J W PEPPER OF DETROIT	1	4.00
HARPER, ROGER S	1	5.91	JACK M HANSEN	1	9.63
HARRELL, ANITA	1	6.00	JACKSON SAMUEL N	2	11.49
HARRIS, DAVID T	1	7.44	JACKSON, BRETT M	2	16.45
HARRIS, DONNELL	1	4.44	JACKSON, CLYDE A	4	24.22
HARRIS, JAMES C	5	27.67	JACKSON, JACQUELINE	4	35.04
HARRIS, KELVIN	3	19.30	JACKSON, JENETTE	1	9.03
HARRIS, TIMOTHY G	1	6.53	JACKSON, JEROME J	1	2.79
HARRISON TOWNSHIP	6	30.00	JACKSON, MARK W	2	12.15
HARRISON, PATRICK	2	9.01	JACOBS ENTERPRISE INC	1	2.40
HARRISON, TARESA D	1	1.55	JACQUELINE BANKS	8	40.00
HARRY BROWN	1	9.30	JACQUELINE MCCANTS DN2	1	7.50
HARVEY, JON T	9	50.38	JACQUELINE PAGE-NEAL	1	7.50
HAYDEN, JEANETTE	1	8.57	JALAL E LOSSIA SUSANNE YALDO	1	8.90
HAZELETT, STEVEN	1	4.36	JAMES AGEE	1	7.28
HEALY, TIMOTHY W	7	41.95	JAMES E JONES	1	7.50
HEARD, SHARON D 221110	4	22.37	JAMES KAYMORE	1	7.50
HEASLIP, THOMAS J	4	27.36	JAMES THOMAS DN3	1	7.50

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	<u>Checks</u>	<u>Total Check</u>		<u>Checks</u>	<u>Total Check</u>
	<u>Issued</u>	<u>Amount</u>		<u>Issued</u>	<u>Amount</u>
JAMES WILLIAMS	1	3.43	KEITH M MINER	3	20.83
JAMES, ARION P	5	33.60	KEITH WISE	4	29.22
JAMES, JERALD K	1	5.29	KELLEY MICHELLE	1	5.00
JAMES, JEREMY T	1	9.34	KELLEY, BRIAN K	2	14.59
JANOWICZ, DANIEL D	6	36.70	KELLY, DENNIS E	1	9.92
JARACZ, BYRON P	2	18.02	KELLY, ROSALIND	1	6.69
JARVIS, LOUIS	1	9.00	KELLY, TIMOTHY J	4	22.71
JASPER ENGINE & TRANSMISSIONS	1	7.00	KELLY, WARREN M	2	8.68
JEFFREY I FRIED	7	58.60	KELVIN LUCY	2	9.00
JENKINS, REGINALD T	3	18.20	KENARD A MARTIN	3	15.58
JERRY PERRY	1	7.50	KENNETH A SUNISLOE	4	29.18
JJ HUMES MD AND ASSOC AMERIPATH PC	1	6.69	KENNETH CLAYTON	1	5.00
JOANN C PENN	1	2.00	KENNETH E BROZO	2	13.68
JOHN ABBO, CUSTODIAN	1	9.60	KENNETH ENOEX	2	13.68
JOHN ELDON ZASADNY	1	5.00	KENNETH J WALKER	1	4.05
JOHN H COBIN	1	9.88	KENNETH L BOLDEN II	5	39.47
JOHN K SCHIMECK	5	37.94	KENNETH L CHOJNACKI	7	45.71
JOHN M DOWNEY	3	20.21	KENT, LESA	1	8.76
JOHN M ROACH	2	7.48	KENTALA, JON E	7	35.79
JOHN MASTA	6	41.66	KERRIS K RENFRO	2	12.73
JOHN MOODY	3	17.11	KEVIN CLAIBORNE	1	5.29
JOHN NEAL	1	7.00	KEVIN D MCBRIDE	5	31.70
JOHN P COWAN	1	4.05	KEVIN J KELLY	3	20.21
JOHN QUINN	1	1.80	KEVIN L KENNEDY	3	20.21
JOHN R CURRY	2	13.39	KEVIN W FLOWERS	1	2.48
JOHN R TROMBLEY	1	4.67	KEY, LILLIAN	2	13.05
JOHN S SIMPSON	5	21.78	KHALIL MOGASSABI	1	5.91
JOHN T RICHMOND	1	5.29	KILIKEVICIUS, MARK	5	26.12
JOHN TURNER	1	8.86	KIM MILLER	1	7.50
JOHN W TASSEN	1	9.34	KIMBERLY J BELL	3	18.06
JOHNNIE PERDUE	1	1.07	KIMBERLY WATKINS 225751	1	7.26
JOHNSON, ANTHONY	2	15.96	KIMBERLY, BLEVINS	1	7.20
JOHNSON, BURNEY	1	2.10	KING, BRUCE	2	15.69
JOHNSON, CLIVE M	5	23.31	KING, JOHN K	1	9.63
JOHNSON, CRYSTAL	1	5.79	KING, KAREN R	1	4.98
JOHNSON, DEBRA L	1	2.81	KING, MAJOR E	2	11.20
JOHNSON, DOMINIQUE L	2	12.73	KING, MICHAEL L	5	36.37
JOHNSON, ELVIS	5	36.95	KIRIT PATEL	1	7.46
JOHNSON, HENRY M	1	1.24	KIRK'S AUTOMOTIVE INC	2	17.00
JOHNSON, JAMAL K	3	19.26	KLANN, TROY	1	9.34
JOHNSON, JAMES C	2	12.77	KLOSS, DAVID	3	20.83
JOHNSON, JASON K	5	31.68	KLUG, SHANE J	4	29.84
JOHNSON, JOHN A	3	16.20	KOITEK, MICHEAL	1	8.06
JOHNSON, RENEE	1	4.71	KOLENDA, GERALD E	3	13.35
JONATHAN C GRIMM	4	25.21	KOLLER, REBECCA	5	27.36
JONATHAN M JACKSON	3	12.44	KOSAKOWSKI, MICHAEL	1	3.00
JONATHAN REDDITH	1	2.00	KOSEL, PETER S	6	41.70
JONATHAN THOMAS	7	41.95	KOSTRZEWSKI, J PETER	4	20.87
JONATHAN W BRITT	6	30.68	KRONNER, DAVID	4	19.88
JONES, BARBARA 209247	1	3.99	KRUEGER, KEITH E	3	8.56
JONES, HENRY	9	59.08	KRYSTAL BOOKER 212846	1	9.07
JONES, JEFFREY DN2	1	9.05	KUE, PHENG	5	24.59
JONES, RANDY L	4	23.93	KURT D LORENGER	4	29.55
JONES, RONALD F	2	7.33	LA CONEY ISLAND	1	2.00
JONES, THOMAS J	2	12.44	LACROIX, JAMES K	2	9.65
JONES, TODD	3	14.63	LAFFERTY, DEREK M	3	22.69
JORDAN, LORNA	1	5.94	LAKESIDE TRAILER COURT	1	2.40
JORGENSEN FORD	1	1.00	LALLY, BRIAN	2	16.78
JOSEPH A AMPAH	6	51.04	LAMORIS JOHNSON	1	8.63
JOY DOLLAR INC	1	8.20	LANCASTER, GRANT E	1	9.01
JUDITH MCCULLOUGH	1	6.86	LANCE, ALAN B	5	25.50
JUDY GARNER	1	9.98	LAND AMERICA LERETA	1	8.66
JULIE SHEPARD	1	2.00	LANE, ADOLF M	6	34.22
K S AUTO REPAIR	1	1.00	LANE, ROLAND	3	9.00
KAISER, THOMAS G	1	9.96	LANIER	1	8.95
KASINEC, SCOTT	4	17.40	LANIER WORLDWIDE	1	6.38
KATHLEEN CARNEY	1	7.83	LARRY A GILMER	1	5.29
KAY, JOHN P	2	11.82	LARRY D YOUNG	2	10.58
KEELEAN, EDWARD	1	9.01	LARRY J GASSEL	2	10.58
KEITH L STRAUGHTER	2	8.72	LARRY WEISS	1	7.84

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LATCHNEY, DAVID	1	1.24	MANIGAULT, RANDY	1	4.67
LAUER, KENNETH M	4	27.07	MANUEL M ZAVALA	1	3.72
LAURA ANN PELLIKKA	1	1.90	MANUEL ZAVALA	5	29.26
LAURA L WILCOX	1	3.10	MARCHETTI, BRYAN L	1	3.72
LAURA PETTIFORD	4	26.28	MARGARET SMITH #52068	1	9.17
LAURIE HOHWART	1	6.98	MARGARITA ORTIZ	4	22.47
LAVANT, QUINTON T	1	3.23	MARIA D HERNANDEZ	1	5.39
LAWRENCE ANGOTT	1	2.00	MARIAN HILL	1	2.00
LAWRENCE F BARBARICH	3	13.39	MARILYN D SMITH	1	3.00
LAWRENCE P KUSHNER	3	15.21	MARION JENKINS	2	12.39
LAWRENCE PAWL	1	6.82	MARK A MORROW	2	18.93
LAWSON MELANYE	8	70.08	MARK C SCHWARTZ	5	27.98
LB OFFICE SUPPLIES & FURNITURE	6	31.55	MARK E SIMMONS	5	24.88
LEE GULLEY	3	19.88	MARK E ZAREMBA	2	10.58
LEE, DARRYL	1	3.10	MARK F KNOWLES	5	34.55
LEE, ERIKA	1	7.25	MARK J ORZECZ	3	14.30
LEE, HOWARD	3	23.64	MARK KOSSAREK	1	8.68
LEE, RHONDA	2	7.98	MARK KOZLOWSKI	1	7.50
LEGGAT, STEVEN	1	9.63	MARK KREIM	4	22.18
LENETTA WELLONS	1	7.00	MARK L DESMET	1	9.63
LEO A SPITZIG	10	56.91	MARK MASSENBERG	3	15.87
LEON A MIMS	2	15.50	MARK R REBAIN	4	23.31
LEONARD J DIMARCO	9	58.52	MARK S RUSSESKY	3	11.20
LEONARD M DAVIS	5	32.63	MARK WHEELER	7	46.62
LERETA CORPORATION	2	14.26	MARKRAY, TRIANDO	2	17.73
LESLIE DURANT	1	8.39	MARKUS J RICHARDSON	3	15.87
LESNIAK, STEPHEN J	4	27.69	MARLON L MICHAUX	1	8.10
LESTER B FULLER	2	19.26	MARLON NEAL	2	12.44
LESTER, RICHMOND O	2	6.91	MARSH, RAYMOND W	4	15.54
LETITIA JONES	1	9.63	MARSHALL, DAVID D	6	36.41
LEWIS COREY D	1	1.24	MARTIN E ANDARY	3	9.63
LEWIS SR, WILBERT O	1	6.53	MARTIN J HEGARTY	4	23.31
LIBERTY HOME CARE	1	4.40	MARTIN J MAIER	3	11.82
LIGE, JULIUS C	1	3.00	MARTIN, ALLEN	3	19.92
LILE, SARAH	2	16.00	MARTIN, BENJAMIN J	5	35.13
LINDA BUCHANAN	1	7.00	MARTIN, III CECIL N	2	7.46
LINDA C MONIER	1	4.04	MARTINEZ, ALFONSO	4	24.24
LINDA LOVELADY	1	6.00	MARTINEZ, JUAN JOSE	1	3.00
LINDA MYERS 199401	1	8.57	MARVIN E MASSEY	3	19.59
LINDA PHILSON	1	7.17	MARVIN T HUMES	3	15.54
LINDE GAS LLC	2	13.00	MARY A FOSTER	1	2.00
LINDSAY ALLINGTON	1	5.00	MARY ADORNO	1	8.66
LINN, MATTHEW R	3	19.26	MARY CURRY	1	5.62
LISA DELOR	5	33.27	MARY HOBSON	1	7.54
LISTON NILES	1	6.96	MARY JO VORTKAMP 211953	1	8.70
LITNER, MICHAEL G	1	3.10	MARY L TRUESDALE	1	5.80
LIVINGSTON, JOHN F	7	49.76	MARY RUFFIN JR	1	7.00
LOGAN, JAMES B	2	18.02	MASON, ANTHONY L	6	36.37
LONG, TONJA	2	15.60	MASSEY, MARVIN T	5	40.05
LOPEZ, PEDRO E JR	2	12.44	MATRIX HUMAN SERVICES	2	10.00
LORENGER, AMY L	1	5.91	MATTHEW D SANDORA	6	29.26
LORENZO JAMES	7	41.37	MATTHEW F OSTERBECK	5	30.46
LORETTA RIVERS	1	9.75	MATTHEWS, DELOS	1	3.63
LOUNDMON, SCOTT C	2	12.73	MAURICE W GARDNER 215511	1	7.00
LOVELACE, JOHNATHAN	3	12.77	MAURUS, JOSEPH C	4	20.50
LOVING, LEONARD J	3	14.01	MAYERS, JAMEL	4	20.25
LOWE, TONY	1	9.30	MAZZOLA, SAM	1	5.60
LUDDINGTON, RICHARD B	1	7.15	MCBROOM, JAMES H	2	18.02
LUIS E ESTRADA	2	18.64	MCCALLUM, JAMES D	1	9.96
LURINE CARTER	1	8.76	MCCARTHY, KELLY M	4	22.73
LUTHER D MCCAIN	3	16.49	MCCASKILL, KATHY	3	15.00
LYNDA K KOSTRZEWSKI	1	9.00	MCCOLLOUGH, MARY E	1	6.33
LYNN, ROBERT T	5	25.79	MCDERMOTT, JOHN J	2	12.73
MACEWAN, ROBERT P	2	6.53	MCDONALD, SHAWN P	3	14.30
MACK, JAMES W JR	1	3.43	MCGARTLAND, BERNARD M	1	9.63
MACKLIN, DELRICKEY	1	0.60	MCI SERVICE PARTS INC	1	2.80
MADAY, MATTHEW S	7	42.28	MCKESSON GENERAL MEDICAL	1	7.50
MAJCHRZAK, JEFFREY P	2	11.49	MCLEOD, DAVID T	2	12.44
MALIK, ZAFIR A	5	31.74	MCMANAMAN, THOMAS G	1	4.67
MANCZUK CHRISTOPHER A	3	18.02	MCMENEMY, DEREK	4	24.22

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MCMURTRY, BRUCE P	4	23.64	MOHAMAD G LABAK	4	13.56
MCNAIR, DAJUAN	3	16.82	MOHAWK MFG & SUPPLY CO	1	7.10
MCQUEEN, TIMOTHY A	3	15.26	MOLER, RUSSELL G	3	18.97
MCQUERRY, MADALINE CARROL	5	24.03	MONCIVAIS, VICTOR	3	27.18
MCSPADDEN, SEAN A	5	36.41	MONIER, RUSSELL	1	6.24
MECOSTA COUNTY GENERAL HOSPITAL	1	4.96	MONIQUE S CARTER & ASSOCIATE	1	2.00
MEIER, BERNARD J	2	15.25	MONKS, THOMAS G	5	33.87
MELANIE TANSIL	1	6.95	MONTGOMERY, JAMES E	3	14.96
MELVIN C DACRES	1	8.19	MOORE III, ERNEST L	1	7.77
MELVIN HUGHES	9	53.15	MOORE, SAMUEL A	3	15.87
MERCK, ERIC	1	4.05	MORAN, SHANNON A	4	19.88
MERCY NORTH OUTPATIENT PHARMACY	1	9.90	MOSES R WRIGHT	7	55.02
MERRITT, SENDA	1	8.88	MOSES TEMPLE BAPTIST CHURCH	1	2.40
METROPOLITAN UNIFORM COMPANY	2	10.99	MOSS, JOAN	2	18.16
METZ, MERRITT	1	8.19	MOSS, JOEL D	3	13.35
MICHAEL A HALL	10	63.15	MOTIONS ATTN BUSINESS OWNER	1	9.00
MICHAEL A HAMILTON	5	35.13	MUHAMMAD, SEAN C	1	5.58
MICHAEL A RIDLEY	1	3.43	MULLINS, JEREMY T	4	29.49
MICHAEL ADEBAYO	1	8.31	MUSHAKA RAYMOND D	1	3.10
MICHAEL BARBER	1	5.91	MYERS, JAYSIN R	4	17.73
MICHAEL C HAYES	1	6.36	NABIL SULIMAN	8	13.76
MICHAEL CARLISLE	1	7.25	NABIL SULIMAN MD	1	1.56
MICHAEL CRACHIOLA	3	14.92	NADOLSKI, JAMES	3	17.11
MICHAEL D PRUSINSKI	4	31.41	NAI INC	1	9.57
MICHAEL D STEVENS	1	4.96	NAIRN, INA SUE	4	25.71
MICHAEL D THOMPSON	1	4.05	NANCY KOENIG	2	8.72
MICHAEL E JOINER	2	14.01	NANCY N NIKITENKO 220864	1	7.56
MICHAEL F BERENT	3	16.49	NANETTE PARKER	1	7.46
MICHAEL HAYES	1	7.68	NARDUZZI, MATHEW	7	39.55
MICHAEL J BRADLEY	2	11.16	NATE ICE CREAM LLC	1	5.00
MICHAEL J CARNAGO	1	2.81	NATHAN B ROSS	1	1.22
MICHAEL J DILLON	6	30.50	NATHANIEL LEE	2	12.77
MICHAEL J GALLO	2	13.06	NATIONAL LMCC LOCAL #58	7	35.93
MICHAEL J LUBIG	2	12.73	NEAL, DAN	1	2.91
MICHAEL JURBAN	1	6.24	NEARY, SEAN P	5	33.27
MICHAEL K ANDERSON	1	4.67	NEIL, BRIAN E	4	29.18
MICHAEL L HERRON	2	13.68	NELSON, DAVID O	5	18.06
MICHAEL L MIHAL	1	0.30	NELSON, RICARDO	2	9.01
MICHAEL R ENGLISH	1	1.25	NETTLES, DAMARIUS A	5	34.80
MICHAEL T GRAHAM	3	21.78	NEVELS, PHILIP W	1	9.92
MICHAEL V NEVIN	3	10.58	NEW DETROIT REAL ESTATE MGMT	1	1.28
MICHAEL W CHANEY	4	31.08	NEW FLYER INDUSTRIES LIMITED	2	12.19
MICHAEL, DOLPHIN JR	2	13.68	NICHOLAS I ZIVANOVICH	1	4.05
MICHELE ANDREWS 229721	1	8.71	NIKKIA BYRD	1	5.19
MICHELLE DUFF	4	35.97	NORTHSTAR COMM DEV CORP	1	5.00
MICHIGAN FIRST CREDIT UNION 106096	1	2.40	NORTHSTAR COMM DEVE CORP	1	5.00
MICHIGAN HAND REHAB CENTER	1	9.23	NORWOOD, ADDARRYL	2	9.00
MICHIGAN LABOR LETTER	1	5.75	NOSEDA, JAMES	1	8.39
MICHIGAN OCCUPATIONAL MEDICAL SERVICE	1	3.90	NOVA BUS PARTS/PREVOST CAR INC	2	18.07
MIDWEST AIR FILTER INC	1	4.92	NOWICKI, ARN R	2	16.20
MIDWEST HEALTH CENTER WOODBRIDGE	1	2.12	O NEIL, DANIEL	7	40.79
MIDWEST HEALTH CENTER-DN2	1	4.92	OAK ELECTRIC SERVICE	1	4.00
MIDWEST VETERINARY SUPPLY	1	6.00	OAKWOOD HEALTHCARE INC	1	3.37
MILES, PAUL FREDERICK	1	9.32	O'BRIEN, TOBY	4	27.36
MILEWSKI, BRENDAN J	5	34.51	OCCUPATIONAL HEALTH CENTERS OF MICH	1	1.32
MILLER, DAVID S	5	28.93	OCCUPATIONAL HEALTH CENTERS OF THE S	1	6.53
MILLER, DERRICK	1	2.00	ODIS BUFFINGTON	1	7.39
MILLER, LYNN R	1	5.40	OFFICE DEPOT INC	11	60.20
MILLIGAN, BRIGITTE	1	4.71	OFFICE OF THE CHAPTER 13 - GERALD R VET	1	8.62
MILLS, JEFFREY	3	22.69	OFFICEMAX	1	2.90
MILTON, KANDIA	1	4.02	OFFICEMAX CREDIT PLAN	1	2.00
MINER, BRENDA M	1	1.00	OGAN, ELIZABETH	1	3.99
MINER, PATRICK R	3	23.31	OGHENETEGA, OMABELE	1	5.25
MINNIE WILLIAMS	1	7.54	O'LEAR, MICHAEL J	5	31.41
MITCHELL, RONALD L II	4	24.26	OLIVIER LYNN & PAUL	1	1.00
MITCHELL, DIALLO	9	30.70	O'NEIL, VINCENT	1	6.84
MITCHELL, OMARI D	4	23.02	OPOKA, DONNA	2	17.76
MITCHELL, TOI M	1	9.13	ORTEGA, DAVID	3	21.16
MKD PROPERTIES	1	2.00	ORTHOPEDIC SURGEONS PC	1	6.78
MLINARCH, ADAM M	2	13.35	ORZECZ, JOSEPH G	1	8.39

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	<u>Checks</u>	<u>Total Check</u>		<u>Checks</u>	<u>Total Check</u>
	<u>Issued</u>	<u>Amount</u>		<u>Issued</u>	<u>Amount</u>
OTIS B HOLT	1	8.28	POSH, ROBERT E	3	16.78
OUSMANOV, OSKAR	1	7.00	PRODUCTION TOOL SUPPLY COMPANY	1	3.52
OWEN E JACKSON	1	9.30	PROGRESSIVE MEDICAL INC	1	4.00
PACE MECHANICAL SERVICES INC	1	1.00	PROS TECH INC	1	2.40
PALM, CHRISTOPHER A	4	35.17	PROVOST, JAMES E	2	9.34
PALM, JOSEPH M	5	27.07	PROVOST, TIMOTHY J	5	32.94
PALMER, THERESA	1	7.50	PUBLIC RUBBER & SUPPLY CO INC	1	3.45
PARK MANAGEMENT ASSOCIATION	26	156.00	PUCKETT, ROBERT C	1	9.92
PARKER, CASSIE L	2	19.03	QUEST DIAGNOSTICS	1	6.82
PARKER, CEDRIC	2	13.06	QUEST DIAGNOSTICS INC	3	20.33
PASTULA, JULIANNE	2	4.50	QUILL CORPORATION	1	2.39
PATEL, PRAFUL	2	19.38	QUINCY, SHARON 221987	1	6.05
PATRICIA MERCHANT	1	7.82	QWIKSERVICES LLC	1	7.75
PATRICIA SHEARON 226371	1	6.51	R T O OIL	1	2.40
PATRICK C PAYNE	1	3.72	RADIO SHACK CORPORATION	1	2.51
PATRICK GORDON	5	25.48	RAFALCO, ROBIN L	1	4.00
PATRICK K HAYDEN	2	8.72	RAISS, PETER	11	52.90
PATRICK L LEWIS	1	9.96	RALEIGH, JASON M	2	11.53
PATRICK M ODOWD	7	51.33	RAMACHANDRAN, K V	3	26.98
PATRICK SMITH	1	4.67	RAMONA YELDON	1	7.50
PATTERSON, PAMELA	1	5.80	RANDY KING	2	16.45
PAUL A TOR	2	13.68	RANGEL, JESUS	1	4.67
PAUL B CASTONE	3	13.68	RAO, BENJAMIN	1	9.01
PAUL D FRIDAY	1	0.60	RATCLIFF, JOSEPH F	6	38.23
PAUL D KEYES JR	4	27.98	RAUL PEREZ	2	5.25
PAUL GASIOREK	1	1.00	RAWLINGS, DAMON	4	31.08
PAUL J ATTARD	2	17.40	RAWLS, WESLEY	6	31.45
PAUL J BERRY	5	35.75	RAXTER, SHAYNE M	9	45.75
PAUL J VELA	4	28.27	RAY, BYRON D	2	14.92
PAUL L MARTIN	4	17.73	RAYMOND DUREN	1	1.90
PAUL M INGBER	1	1.78	RAYNER, RALPH R	1	2.03
PAUL M WILLIAMS	7	34.22	RAY'S TAX SERVICE	1	1.90
PAUL OSKAREK	8	40.17	REAVES, LADONNA	1	4.67
PAUL PATTERSON	1	3.43	REECE, JULIA R	1	9.46
PAUL R GOMEZ 229283	1	7.05	REED, BRIAN L	2	12.11
PAUL STIEBER	2	11.20	REED, MYRON R	4	23.02
PAUL T SANDERS	6	25.87	REED, VENITA DN2	1	5.82
PAUL WOODARD	1	9.00	REEDY, JASON S	10	57.61
PAUL, ERIC	1	4.67	REFENES, STEVE	7	38.58
PEACE, BRIAN	2	15.87	REHABILITATION INSTITUTE OF MI	1	5.00
PEARL LEWIS	1	8.76	REID, LAREINA	4	32.40
PEGG, JEFFREY M	1	2.10	RENNA N OWENS	1	1.86
PEGGY JOHNSON DN2	1	3.00	RENTZ, BRAIN R	4	16.49
PEOPLES AUTO PARTS WAREHOUSE LLC	1	9.98	REO RESOURCES INC	3	9.00
PEPPER, ROBERT E	5	20.21	REYES, RICARDO	3	22.05
PERCY ALLEN III	1	0.90	RHODES, ALBERT L	2	8.39
PERKINS, ADAM C F	1	5.91	RHONDA JOHNSON-FARMER	11	55.00
PERRY SCREW & BOLT CORP	2	11.41	RICCINTO, ARRON S	1	8.10
PERRY, JUNIUS	5	27.07	RICE, CHARLES NOLAN SR	2	8.72
PERSON, TINNIE	1	4.00	RICE, CHARLES ROBERT JR	2	9.34
PETTWAY, REBECCA	1	9.42	RICHARD A SEIDEL	4	19.30
PETTY, JAMES	2	11.92	RICHARD H GUTIERREZ	1	5.78
PEYTON E EVANS	1	6.32	RICHARD J GAINER	4	24.88
PHILLIPS PLUMBING & HEATING	1	1.00	RICHARD J JANES	1	8.72
PHOENIX	12	76.36	RICHARD P TOZER	3	16.49
PHYTHIAN, THOMAS	2	11.82	RICHARD R SOPHA II	2	9.34
PICHAN, CHARLES C	2	10.25	RICHARD S MAKULSKI	4	24.88
PINCHECK, DEAN P	2	14.59	RICHARD T RYBAK JR	5	27.40
PIONEER SALES INC	1	4.80	RICHARDS, GLORIA	1	5.19
PIOTROWSKI, BRYANT M	2	16.78	RICHARDSON, RAYMOND K	1	5.58
PITNEY BOWES	2	19.00	RICHMOND, BRANDI	1	5.94
PIZZA HUTDN2	1	6.94	RIDGEWAY MALCOLM P	4	18.64
PLATINUM ELECTRIC	1	6.00	RIDGEWAY, JASON	8	31.42
PLETZKE, MATTHEW JAMES	5	28.31	RIESTERER, JOSEPH T	3	15.21
PLIETH, JAMES N	1	5.91	RIGGS, ANTHONY R	3	16.16
POE, DON E	7	51.29	RINEHART, JOSEPH E	1	9.96
POINDEXTER, SALLIE	2	13.74	RINGER, GARY D	1	7.44
POLEDINK, JONATHAN F	5	17.32	ROACH, JOHN M	6	23.66
PORRETTA CENTER FOR ORTHO SURGERY F	1	3.34	ROBELL, MATTHEW W	1	1.55
PORTER, TODD A	1	8.10	ROBERDIA FLETCHER	1	3.00

Vendors Issued Checks For Less Than \$10.00
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APPENDIX B

Vendor Name	Number of		Vendor Name	Number of	
	Checks Issued	Total Check Amount		Checks Issued	Total Check Amount
ROBERT A IRWIN	4	26.16	SEAN R KEVIN SHERVERTEEN MILLER	1	4.32
ROBERT A LATKA	6	40.71	SEBASTIAN TAYLOR	1	9.54
ROBERT A SHINSKE	8	40.28	SEECHARAN, BONITA 224064	1	5.57
ROBERT A SLACK	1	6.32	SEELY, SHAWN E	2	9.63
ROBERT A TUCKER	2	13.06	SELAKOWSKI, ROBERT	8	39.26
ROBERT D NAUSIEDAS DN2	1	9.21	SERMAK, TIMOTHY A	6	30.17
ROBERT GASAWAY	1	9.63	SERVICE AUTOMOTIVE SUPPLY CO	1	9.48
ROBERT WARNER	1	3.87	SET IT RIGHT CONSTRUCTION LLC	1	8.75
ROBERTS CONEY ISLAND	1	1.00	SEWERYN, TIMOTHY	7	42.94
ROBERTSON, STEVEN	2	15.36	SHAH, KUMARPAL	1	9.03
ROBICON CORPORATION	1	4.09	SHARON J JONES-CATLEDGE	1	4.39
ROBIN HANNULA 224417	2	11.73	SHARON WOOLFOLK	1	3.56
ROBINSON, ALVIN C	4	24.26	SHEARER, BRADLEY R	3	9.01
ROBINSON, ANTONIO	7	38.60	SHELTON, DONNA	1	6.22
ROBINSON, BYRON L	1	5.29	SHEPARD, JEFFREY M	1	6.24
ROBINSON, HEATHER	1	4.34	SHEPHERD, VANDER	1	7.77
ROBINSON, PATRICIA DN2	3	20.00	SHEPPARD, MICHAEL G	1	5.29
ROBINSON, VALRIE 225252	1	8.72	SHER A SINGH	1	8.68
RODZOS, JEREMY D	7	37.94	SHERALDINE WALTON 196414	1	9.42
ROGER CHEEK	1	8.00	SHERMETA & ADAMS P C	1	7.61
ROMERO, PHILLIP R	2	15.25	SHIMKO, BRAD	8	44.52
RONALD R RUFFIN	1	4.34	SHINNEMAN, CHRISTOPHER M	5	21.45
RONALD T KALVENAS	2	7.15	SHINNEMAN, JAMES J	1	9.34
ROOFERS	25	169.25	SHIRK, THOMAS W	5	31.74
ROOFERS LOCAL #149	1	6.77	SHIRLEY JEAN KOVACS	1	1.00
ROSALIND KELLY	1	6.69	SHUDELL, ANTHONY G	1	5.89
ROSIE BAGGETT	3	22.29	SHULTZ, RAYMOND V	1	5.75
ROSS M BAUMANN	1	4.67	SIBOLE, MATHEW	5	42.61
ROSS R FRANKLIN	1	3.10	SIEGEL LEWIS A	2	6.82
ROSS, ALTON T	5	39.47	SIGMON, MARLON	1	7.07
ROSS, JAMES H	3	17.73	SIMMONS, ROBERT	3	19.92
ROSS, SCOTT E	2	14.59	SIMS, JOYCE	2	13.20
ROSSI, DAVID M	7	49.82	SINGLETON, DEBRA	1	7.07
RUCINSKI, JEFFREY J	3	20.50	SINGLETON, DEREK	1	6.22
RUCKER, MARTIN	5	30.46	SIVAD H JOHNSON	5	40.46
RUNEY, ALETA	1	4.38	SKONIESKI, CRAIG A	1	4.67
RUNIONS, CHARLES K	2	11.20	SKOWRONSKI, NANCY	2	8.05
RUNKIS, KENNETH	1	8.00	SKYTEL	1	5.73
RUSSELL MAYS	5	32.94	SLATER, MICHAEL M	4	28.56
RUSSELL ZARRAS	1	2.48	SLEEMAN, RICHARD W	1	8.72
RUSSELL, JANE	2	11.22	SLOAN HOGAN	1	1.82
SEIU - COPE	26	42.00	SMART DOCUMENT SOLUTIONS LLC	1	9.00
SABLOWSKI, JOHN F	1	2.17	SMITH DONALD 1056151	1	7.23
SABRINA CARTER	1	9.00	SMITH WELDING SUPPLY & EQUIP CO	5	44.85
SACHA TOMAZ	1	7.50	SMITH, CARL R	3	19.26
SADIE JORDAN	1	8.28	SMITH, CHANDA	1	6.65
SAMUEL WATSON	1	7.50	SMITH, CHRISTOPHER A	7	30.83
SANCHEZ, JOSE N	1	8.05	SMITH, CHRISTOPHER J	3	12.77
SANDLIN, REGINALD	4	22.73	SMITH, DERRICK	1	2.81
SANDRA FUNK	1	8.75	SMITH, DONALD RAY	1	8.67
SATURN ELECTRIC	1	2.00	SMITH, JEFFREY A	5	27.69
SAVAGE KELVIN E	3	22.98	SMITH, LASKER	1	7.15
SAVING MISSION CHURCH OF GOD	1	1.90	SMOLA, BRADLEY A	2	11.49
SAVINGS BARREL INC	1	2.00	SO BE IT	1	1.00
SAXON MORTGAGE SERVICES	1	5.17	SOAVE, JON D	3	11.20
SBC AMERITECH	1	1.70	SOLE, DAVID	1	7.44
SBC GLOBAL NETWORK	1	4.72	SONYA HAWKINS	1	7.00
SCHAECHER, MATTHEW T	1	6.20	SOUTHWEST DETROIT LITTLE LEAGUE	1	1.00
SCHAEFER, RADMILA	1	7.46	SPEARS, PRESTON P	4	26.78
SCHLOMER, JEFFERY N	3	20.54	SPEEDY AUTO PARTS	1	7.95
SCHLOMER, JEFFREY N	1	3.43	SPITZNAGEL, ANTHONY R	1	3.10
SCHNEIDER, JEFFREY W	5	31.08	SPRINGER, JOSHUA C	5	43.15
SCHREIBER, THOMAS M	2	15.25	SR. WATERS SYSTEMS CHEM ASSOC	22	110.00
SCHWARTZ'S RETAIL INC	1	9.63	SRIVASTAVA, SMITA	1	4.07
SCHWEDLER, ANDREW	6	43.85	ST JOHN DETROIT MACOMB	1	2.61
SCOTT A LEGAS	1	7.15	ST JOHN HEALTH SYSTEM DMHC	1	3.90
SCOTT, REGINA	1	6.00	ST JOHN HOSPITAL & MEDICAL CENTER	2	15.00
SCRIVO, JASON	2	12.15	ST JOHN HOSPITAL AND MEDICAL CENTER	1	7.50
SEA BREEZE TRADING CORP OF MICHIGAN	1	1.00	ST. JOHN DETROIT-MACOMB CAMPUS	1	2.61
SEAL, PAUL N	3	18.64	STAFFORD, MICHAEL	5	37.64

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	<u>Checks</u>	<u>Total Check</u>		<u>Checks</u>	<u>Total Check</u>
	<u>Issued</u>	<u>Amount</u>		<u>Issued</u>	<u>Amount</u>
STANDIFER, SANINA	2	17.61	THOMAS, FREDRICK J	4	26.41
STANLEY S WILLIAMS	1	6.20	THOMAS, KENNETH O	5	20.54
STANTON E WELLS	2	14.59	THOMAS, REGINALD M	2	11.20
STATE OF MICHIGAN 2	1	8.00	THOMAS, SANDRA	1	9.00
STEFAN MATYCZYN	1	9.00	THOMAS, TERESA S	5	31.12
STELLA B SEIDEN	1	3.80	THOMPSON, JERREMY T	3	17.44
STEPHEN B UHL	2	14.63	THOMPSON, ANGELA	4	35.04
STEPHEN D WINBORN	1	4.05	THOMPSON, BARBARA	1	7.86
STEPHEN EVANS	3	22.69	THOMPSON, JAMES R	5	39.76
STEVE SCHIMECK	3	11.20	THORNHILL, TORIN T	2	15.25
STEVEN G FINN	1	7.15	THURSWELL LAW FIRM PLLC ATTY	1	4.61
STEVEN J KIRSCHNER	1	1.24	TICONNI, VINCENT J	2	6.53
STEVEN J WIESKE	5	30.75	TILLMAN, DIANTHA	1	9.03
STEVEN MOUNSEY	3	13.06	TIMOTHY MORTON	1	2.00
STEVEN O AMEYE	2	11.20	TMT INVESTMENT INC	1	2.00
STEVEN R COOLEY	1	7.15	TOCCO, JOHN	1	5.29
STEVEN W RASSCHAERT	5	27.40	TOLSON, MARCUS	3	18.93
STEWART, DAVID A	2	14.88	TONTI, CURTIS L	3	19.88
STEWART, TYLITHA	1	2.55	TONTI, DEAN L	7	40.13
STOFFER, EBONY R	1	2.48	TONTI, TRACY A	4	28.60
STOKES, ROBERT L	5	28.60	TOP ONE AUTO SALE & COLLISON	1	2.00
STONE, DAVIN N	5	31.41	TOPOLEWSKI, STANLEY	1	7.95
STONE, RAYMOND	6	41.04	TRACY MASSEY	1	6.18
STORM, BERNARD	4	18.97	TRAMBLE, ANTONIO	3	14.01
STRONG, WALTER R	2	7.48	TRANS UNION LLC	3	18.96
STUART TRAGER	1	6.00	TRANSAMERICA REAL ESTATE TAX SERVICE	1	6.81
SUCCESSFUL EVENTS	1	4.00	TREASURER	6	39.01
SULAK, JOSEPH F	4	37.32	TRENKLE, JAMES F	2	12.15
SULLEN, JACKALU	5	39.87	TRIPLETT, KATHY	1	6.99
SULLIVAN, CHAD D	2	7.77	TUPPER, DEIDRIC	1	7.50
SUMRALL, CHRISTOPHER J	6	34.82	TURBO AUTO WASH	1	4.50
SUSHIL K BATRA	1	9.69	TURNER KEITA	2	18.06
SUTTLES, CHARMAYNE	1	6.87	TURNER, ROBERT	2	14.92
SUYAK, JAMES R JR	1	5.91	TYRONE U MILLER	2	16.79
SWEET POTATO SENSATIONS INC	1	1.90	U S SOCKET & SCREW CORP	1	9.65
SYBIL HILL	1	7.46	UNITED PARCEL SERVICE	1	8.04
SYLVAN TRIGGS	2	11.82	UNITED PHARMACY SERVICES	2	18.68
TALIB KAJAJI DAMITA J HARRIS-KNOWLES D	1	2.00	UNITED STATES SOCKET SCREW	1	6.00
TALLEY, DENISE P	1	6.32	UNUM	26	134.08
TALLEY, VINCENT	3	9.96	URBAN, MICHAEL	6	40.09
TAPLIN, HENRY F. III	4	23.31	URBAS, BRIAN M	4	33.25
TARVER, DAVID A	6	38.52	URBAS, JEFFREY D	5	26.12
TATE, ERIC	4	29.51	URBAS, MICHAEL	3	13.39
TAYLOR III LAWRENCE W	3	15.25	VALGOI, ROBERT G	1	4.67
TAYLOR, ALLEN D	2	12.11	VALLEY TRUCK PARTS INC	2	15.32
TAYLOR, STACY M SR	1	5.29	VAN BUREN OIL	1	1.00
TED M DORAIS	6	35.13	VANCE WHITLOW	1	2.00
TEDERINGTON, SCOTT S	1	4.05	VARRIALE, DAVID	1	2.48
TEMPLE, ANTHONY	1	1.86	VAUGHAN, BENJAMIN D	3	18.04
TERRANCE L WOODARD	5	34.53	VAZQUEZ, SAMUEL JR	5	27.07
TERRELL, WILLIAM R	4	27.38	VEDUA, JEFFREY	1	4.52
TERRY DUEROD	1	4.34	VEGA MKHWANAZI, BRENDIE	1	8.57
TERRY GRIFFIN	5	33.89	VENESSIA BRANDON PERRIN	1	7.50
TERRY MOFFETT	5	26.14	VENITA LOGAN	1	8.93
TERRY, CAPITOLA	3	11.82	VENTRE, ALFRED P	2	11.49
THARP, DERECK J	3	22.69	VERNON C TAYLOR	1	7.50
THEODORE F ROZIER	2	12.40	VIACOM OUTDOOR INC EASTERN REGION A/I	1	1.00
THEODORE F SZENDA	1	9.01	VICKIE CAMPBELL	1	5.00
THERAMATRIX	2	5.00	VILLAGE PHARMACY II	5	25.00
THERESA CUMMINGS	2	15.30	VINCENT CARPEN	6	37.59
THIMIE A LALLY	3	19.88	VINCENT PARKS	3	14.01
THOMAS A CAMPANELLA	1	7.44	VINODKUMAR PATEL	1	3.85
THOMAS A MOSTEIKO	3	24.55	VIP TRUCK CENTER LLC	1	0.01
THOMAS A WHITFIELD	3	10.91	VIRGIL MINGAS	4	25.79
THOMAS E CHARRON	2	15.54	VITO R GILL	3	22.03
THOMAS HOCKING	1	6.91	VIVIAN WEBB DN2	1	7.52
THOMAS PATTERSON	1	1.00	VOGEL, BRIAN	5	23.68
THOMAS, ARTHUR E	2	9.96	VORGITCH, JAMES P II	4	23.64
THOMAS, CEDRIC	1	6.00	VWR INTERNATIONAL	1	5.60
THOMAS, DONALD L	6	50.38	VYTAS J ADRUSAITIS	4	27.96

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	<u>Checks</u>	<u>Total Check</u>		<u>Checks</u>	<u>Total Check</u>
	<u>Issued</u>	<u>Amount</u>		<u>Issued</u>	<u>Amount</u>
W C DUCOMB CO	3	24.10	WILLIE KING	1	9.39
W W GRAINGER INC	10	62.30	WILLIS T CHILDRESS	2	14.30
WALKER, PAUL D	1	7.77	WILLOW ENTERPRISES	1	2.19
WALKER, SHARLENA	2	8.07	WILMINGTON ORTHOPAEDIC GROUP PA	1	4.07
WALKER, THOMAS W	1	7.44	WILSON, ANDRE DN2	1	8.70
WALLER, DALBERT	1	8.94	WILSON, BRYAN D	7	42.61
WALLS, DEBORAH	2	6.30	WILSON, HARRY P	9	49.76
WALTER HARRIS	5	31.41	WILSON, JAMES	1	4.96
WALTER J GRYSKO	3	12.73	WILSON, LAURIE	2	14.30
WALTER WALKER JR	3	17.73	WILSON, MICHAEL R	1	4.67
WALTERS, GLENN	1	7.82	WILSON, SEAN	3	17.73
WARD & SONS ELECTRIC	1	6.00	WILSON, TIMOTHY J	5	32.65
WARD, RONALD A	6	36.08	WIMBLEY, RAYMOND D	2	14.59
WARE, WILLIAM	1	9.39	WINCHESTER, RONALD L	4	35.46
WASELEWSKI, ANDREW C	3	20.87	WINFRED MOSS	1	8.72
WASHINGTON, STACEY M	1	8.67	WODKOWSKI, DON	2	17.76
WATERS, JUSTIN T	6	41.33	WOOD, JASON A	8	50.05
WATKINS, KEITH A	9	55.67	WOODEN, MARQUIS G	3	23.31
WATSON, JAMES F	4	23.64	WOODS, ADOLPHUS E	1	9.01
WATTS, ANTHONY C	2	15.21	WOODS, ROBERT J	3	14.01
WATTS, CLARENCE	6	25.21	WOODSON, COREY	4	24.59
WAYMAN SESSIONS	1	8.39	WOOLMAN, JOSEPH	3	25.79
WEBB, ANGELA	1	6.69	WORTHY, JAMES J	2	13.97
WEBB, CHARLES J	1	8.68	WRIGHT AND FILIPPIS INC	1	7.80
WEBB, SCOTT E	3	21.74	WRIGHT, JAMES K	4	21.16
WEBLER, BRIAN	2	4.67	WYATT, ANTOINE	1	8.06
WEEMS, DAVID	2	14.59	WYNN, PATRICIA	1	9.81
WESTRICK, WILLIAM	1	8.30	XEROX CORPORATION	1	6.21
WESTSIDE & DETROIT REPROGRAPHICS	2	16.90	YANG, MIN	2	13.38
WHEELER, KHARI K	1	4.67	YANISH, ANTHONY D	1	7.50
WHITAKER, REGINALD	2	16.78	YASENCHAK, KATHLEEN	2	13.38
WHITE, EDWARD C	1	4.05	YASSIN, HUSSEIN	1	5.75
WHITE, MONIQUE M	1	5.91	YEIP, MICHAEL J	4	23.35
WHITEHORN, JERON R	2	11.49	YOUNG, ANNIE	4	23.74
WHITFIELD, ROBERT D	1	5.60	YOWELL, LYLE	1	7.07
WICKMAN, THOMAS J	4	30.75	YUKITA BAILEY	1	9.98
WIELCZOPOLSKI, JEFFREY	3	17.40	ZAIDI, JEFFREY	3	22.07
WILBERT MCALISTER	4	27.70	ZEIGLER, DANIEL S	5	36.70
WILEY, TOM	6	29.55	ZEIGLER, JEFFREY C	4	27.69
WILLIAM BANKS	1	5.00	ZEINEH, WISAM	1	3.74
WILLIAM DAVID HANUS	1	2.00	ZYGMUNT & TERESA KLOPOCINSKI	1	3.00
WILLIAM E SMITH DN2	2	4.00			
WILLIAM G IRWIN	2	11.16	TOTAL	4,321	\$ 25,823.83
WILLIAM H MARSHALL	3	18.35			
WILLIAM HARP	2	10.58			
WILLIAM J KEYES	5	32.36			
WILLIAM J SCHANTA	1	3.43			
WILLIAM RODRIGUEZ	4	31.37			
WILLIAM T BOSLEY	2	11.20			
WILLIAMS DETROIT DIESEL	1	9.31			
WILLIAMS, ALBERT	5	23.65			
WILLIAMS, BRYANT F	2	12.11			
WILLIAMS, DAMIAN L	6	33.02			
WILLIAMS, DOROTHY DN2	1	8.70			
WILLIAMS, EDWIN L	1	9.63			
WILLIAMS, FRANKLIN	4	25.50			
WILLIAMS, JOHN E	1	4.27			
WILLIAMS, JOSEPH L	1	4.67			
WILLIAMS, LEROY S III	3	17.69			
WILLIAMS, MARCUS L	1	4.05			
WILLIAMS, RICHARD	1	5.04			
WILLIAMS, SYLVIA	2	11.13			
WILLIAMS, TERENCE R	2	19.92			
WILLIAMS, TOBIAS	6	30.83			
WILLIAMS, VERLIN	4	27.11			
WILLIAMS, WILLA J	2	10.94			
WILLIAMSON, LILLET	1	4.00			
WILLIE BRUNSON	1	9.69			
WILLIE CARLISLE	1	9.94			
WILLIE EDGAR	1	6.67			



CITY OF DETROIT
FINANCE DEPARTMENT
ACCOUNTS PAYABLE

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Friday, February 3, 2006

TO: Sharon L. Gipson, Interim Auditor General

FROM: Claud Dent, Finance Accounts Payable Manager

RE: Audit of Accounts Payable Checks

FINDING #1

RECOMMENDATION:

That the Accounts Payable Division complies with Finance Directive #129 by establishing procedures that will decrease the number of checks issued to vendors.

RESPONSE:

The Accounts Payable Division has researched the process of consolidating vendor invoices to have the vendors send one invoice per division per month. And in some cases where it is possible, we want the vendor to send one invoice per department per month. This process will reduce the number checks issued each month to our various vendors. We have had meetings with one of our vendors who has participated in a similar program with the New York Port Authority, with great success. They have agreed to work with the Accounts Payable division testing and implementing a pilot program.

We have had discussions with SBC concerning sending the city electronic bills, which could be distributed and processed more economically than the paper invoices currently being received.

We have held meetings with the regional ACH authority and Comerica Bank to institute the process of electronically sending invoice payments directly to vendors' bank accounts. This will reduce our check writing numbers by approximately 85%-90%. This program has been tested internally and with the bank with 100% success. The final phase before implementation will be to set up sufficient security surrounding all phases of the process.

The Accounts Payable Division has reduced the check writing process to twice a week. This has drastically reduced the number of checks being processed to the various vendors. During the period under review checks were being processed every day, which contributed to the large number of checks various vendors were receiving.

FINDING #1**RECOMMENDATION:**

Accounts Payable Division should not honor department's requests for separate checks unless the requesting department can justify a need.

RESPONSE:

Departments are asking for separate checks as a result of:

1. Vendors not applying multiple payments to the proper individual accounts.
2. Vendors with multiple addresses
3. Incorrect vendor addresses
4. Vendors uncomfortable with the U S Postal services

The Finance Department has conducted an extensive cleaning up of the supplier database over the past year, and in particular, the past several months. This involved merging vendors with multiple names, tax ID's, and on a yearly basis, we are purging one time vendors from the supplier database.

The Accounts Payable Division sent out (during summer of 2005) to all city vendors a questionnaire and a W-9 form to be completed and returned. This was to acquire the appropriate and correct tax information that would be necessary in the preparation for the city to begin wiring vendor payments directly into their bank accounts. This process would also help eliminate a lot of miscommunication between the city and vendor community.

However small the check payment being issued, we have to be cognizant of the "Prompt Payment Ordinance" guidelines and issues. Internal checks could be considered for quarterly payments, but, vendor payments will have to adhere to the "Prompt Payment Ordinance."

FINDING #2**RECOMMENDATION:**

Finance Department implement a thorough process to verify that supplier applications are legitimate requests for new vendor accounts.

RESPONSE:

The Finance Department instituted a policy during the 2000/2001 fiscal year that only the Purchasing Division would have access and control of the supplier database. This helps eliminate multiple entries from various locations. Finance instituted a policy during 2005 that a signed W-9 form be completed and submitted with every supplier application that is turned in. The W-9 forms are kept on file in the Purchasing Division. The Accounts Payable Division runs a report called the "Tax Information Verification Letter." This report generates a letter and a W-9 form for any vendor that does not have the appropriate tax information in Oracle. The letter is sent out to the respective vendors per the report for verification and Completion of any required information.

Cc: Roger Short, Interim Chief Financial Officer
Matt Grady, Deputy Finance Director
Mike Bridges, Chief Accounting Officer
Betty, McGee, Administrative Assistant III